

FY 2022 Final Budget



VILLAGE OF LOS LUNAS

FY 2022
APPROVED BUDGET
JULY 1, 2021 THROUGH JUNE 30, 2022



PREPARED BY
VILLAGE OF LOS LUNAS
ADMINISTRATION DEPARTMENT

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September 23, 2021

Honorable Mayor, Village Council and Los Lunas Citizens,

I am pleased to submit the FY 2022 budget for the Village of Los Lunas, as approved by Village Council on July 22, 2021. The approved \$84,972,267 budget includes information demonstrating how the Village will use its resources to deliver superior services and programs to Los Lunas residents, visitors, and businesses.

Principal Issues

Preparing a budget for a full-service municipality is always challenging. Doing so in the midst of a global pandemic elevates the task to a new level of challenge and uncertainty. It is impossible to anticipate the ultimate depth and duration of the current Coronavirus (COVID-19) pandemic that has gripped the nation and the world since at least March 2020, and continues to do so. In terms of its impact on the Village budget, it would appear there has been relatively little negative effect so far. That notwithstanding, the Village will continue preparing and monitoring its budget using a careful and conservative approach, in order to continue to meet the needs of our community during both times of possible challenge or uncertainty, or during times of relative prosperity.

Despite the apparent downturn in the broader economy, the Los Lunas economy continues to grow, thanks primarily to ongoing construction projects, such as the Facebook Data Center in the Huning Business Park, and other industrial, manufacturing, commercial, and residential projects that are either completed, underway, or planned for the future in Los Lunas. Additional projects that have either been announced, or are in the early stages of development should help keep the local economy strong.

Other issues that could potentially affect the Village budget are new legislation regarding “qualified immunity,” the sale and use of recreational marijuana, and the implementation of destination-based internet sales tax. The gradual and eventual loss of gross receipts tax revenue due to hold harmless revenue being phased out over the next 8 years, as a result of legislation passed in 2013, which will cost the Village approximately \$750,000 in general fund revenue in FY 2022. Fortunately, other new revenue has helped offset this loss. Of course, Village staff will continue to monitor and make recommendations regarding how these issues, and any others that may emerge, may impact the Village and its budget. Staff remain committed to accomplishing the major budgetary and strategic priorities of the Council and maintaining a strong financial position through sound financial planning and responsible fiscal management.

CHARLES GRIEGO
MAYOR

GINO ROMERO
COUNCILMAN

PHILLIP JARAMILLO
COUNCILMAN

CRUZ MUÑOZ
COUNCILMAN

CHRISTOPHER S. ORTIZ
COUNCILMAN

GREGORY D. MARTIN
VILLAGE ADMINISTRATOR



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Budgetary Goals

The FY 2022 budget was created with the following goals in mind:

- Balance ongoing expenditures with future revenues and limit new reoccurring expenditures.
- Competitively compensate employees relative to market conditions and maintain pay equity in comparable positions internally by faithfully implementing the Council-approved compensation and classification plan. To that end, the FY 2022 budget contains a step increase on the Village's pay plan along with a 2% market rate adjustment for all eligible employees.
- Continue to offer competitive employee benefits. The FY 2022 budget contains funding for the Village to continue paying 100% of the medical insurance premium for employees, and between 80-90% of the medical insurance premium for dependent coverage, depending on salary level, and 67% of employees' retirement contribution.
- Take advantage of projected one-time revenue to pay for numerous one-time capital outlay purchases and projects, including:
 - Design and construct a second gym at Daniel Fernandez Memorial Park
 - Install artificial turf and lights at the Sports Complex
 - Design and construct a new Parks Maintenance Building
 - Begin design for a future new Aquatic Center
 - Design and construct a new traffic-controlled intersection at Edeal Rd. and Main St.
 - Design and construct new infrastructure improvements at Carson Park neighborhood
 - Complete roadway improvements on South Los Lentes Rd. from Aspen to Morris Rd.
 - Continue pedestrian and bike trail improvements on NM Hwy 314 from Romeroville to Griego Rd.
 - Design and construct a new multi-use trail along NM Hwy 6 between Sun Ranch Village Rd. and Jubilee Blvd.
 - Design and construct a new I-25 Off-Ramp second lane
 - Install new water and sewer lines extending to the Central New Mexico Rail Park
 - Design and construct new Water/Sewer division offices

Budget Highlights

Revenues

The Village projects to receive \$68,408,867 in revenues, an increase of \$10,761,571 or 19% from the prior year. Revenues are received from gross receipts taxes, intergovernmental grants, charges for services, other taxes, and miscellaneous revenues. The largest source of revenues is received from gross receipts taxes. However, the Village expects to receive \$22,094,633 from intergovernmental grants/distributions, which accounts for the majority of the increase in revenues.

CHARLES GRIEGO
MAYOR

GINO ROMERO
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VILLAGE ADMINISTRATOR



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Expenditures

The Village projects to spend \$84,972,267 in expenditures, an increase of \$39,078,190 or 85% from the prior year. Expenditure categories include capital outlay, personnel services, operating costs, debt service, purchased property services, contractual services, supplies, and employee training costs. Capital outlay expenditures account for \$48,209,693, or 57% of the total budget, and represent the majority of the projected increase in expenditures. For a complete list of capital outlay expenditures, please reference pages 79 through 83.

Acknowledgements

I want to express my sincere appreciation to the Mayor, Village Council, department directors, staff, and citizens for their input in developing the FY 2022 budget, and for the invaluable assistance of the budget team, especially Rebekah Klein, Finance Director, for compiling this budget document and monitoring the budget throughout the year.

Respectfully submitted,

Gregory D. Martin
Village Administrator

CHARLES GRIEGO
MAYOR

GINO ROMERO
COUNCILMAN

PHILLIP JARAMILLO
COUNCILMAN

CRUZ MUÑOZ
COUNCILMAN

CHRISTOPHER S. ORTIZ
COUNCILMAN

GREGORY D. MARTIN
VILLAGE ADMINISTRATOR

Budget Overview

Council Strategic Priorities:

- I-25 Interchange and East-West Corridor Project
- Quality of Life Improvements
- Evaluate Current Staffing Levels in the Police and Fire Departments
- Evaluate and Improve the Infrastructure Needs of the Village
- Evaluate Possible Options for Expansion of Village Hall, the Public Library, and Other Facility Improvements

Revenues:

- Total Budget, \$68,408,867
 - Gross Receipts Taxes, \$23,172,306 (34%)
 - Intergovernmental Grants, \$22,094,633 (32%)
 - Charges for Services, \$15,907,764 (23%)
 - Other Revenues, \$7,234,164 (11%)

Expenditures:

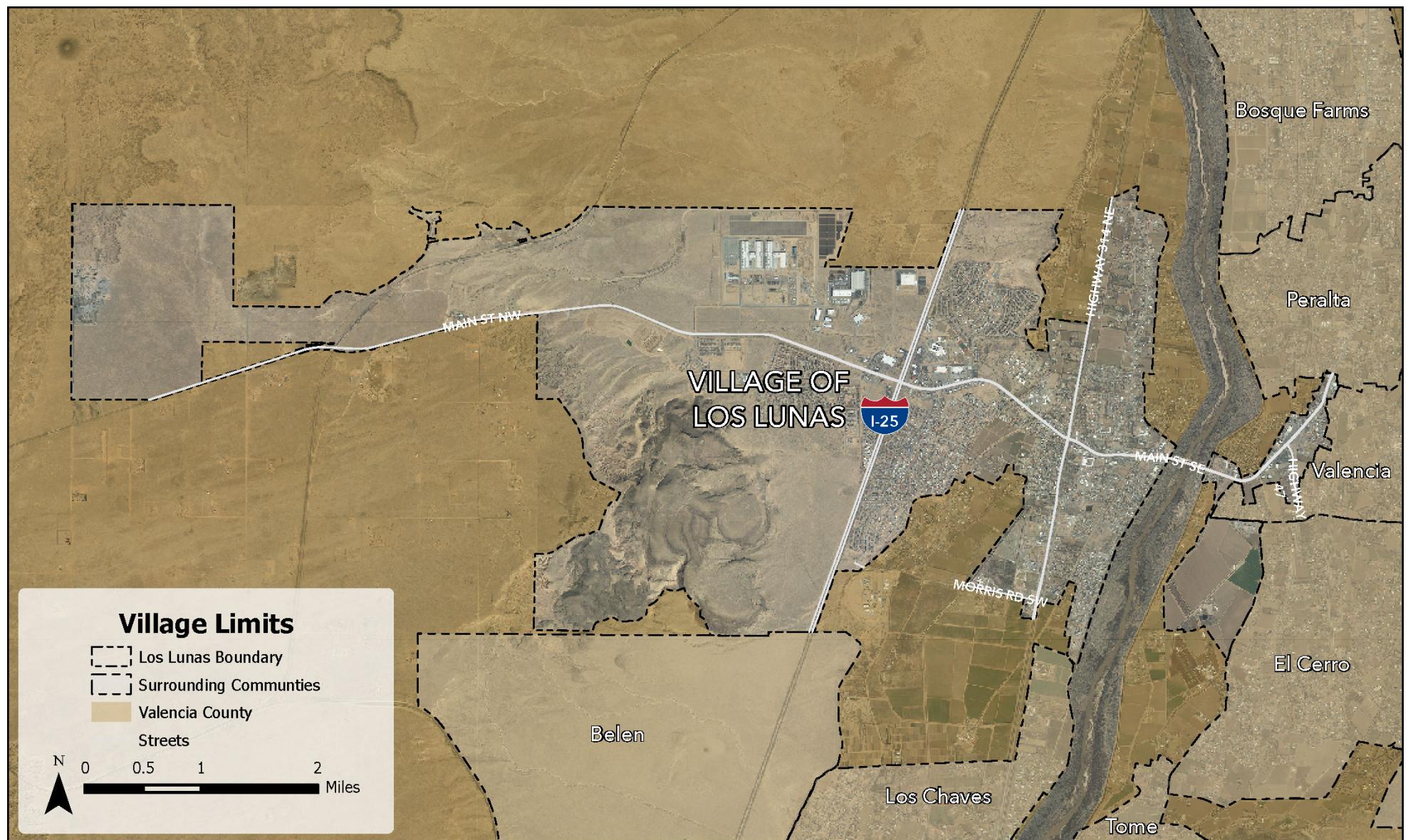
- Total Budget, \$84,972,267
 - Capital Outlay, \$48,209,693 (57%)
 - Personnel, \$19,334,481 (23%)
 - Operating Costs, \$10,263,192 (12%)
 - Other Expenditures, \$7,164,901 (8%)

Major Projects:

- I-25 Interchange East/West Corridor design
- NM 314 bike and pedestrian improvements to include a trail, lights, and landscaping
- Second gym at Daniel Fernandez Park
- Water line and sewer line extension to Central NM Rail Park
- South Los Lentes Road improvements from Aspen Dr. to Main St. to include ADA sidewalks, lighting, and landscaping

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Village Limits Map



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Cultural and Economic History of Los Lunas

Written by Cynthia J. Shetter

Origin of the Name

The Village of Los Lunas is located within the San Clemente land grant, one of the oldest land grants made in the Río Abajo, or lower Rio Grande Valley of New Mexico. Mateo de Sandoval y Manzanares was granted the tract of land before the expulsion of the Spanish during the Pueblo Revolt of 1680. Shortly after Don Diego de Vargas re-established Spanish authority in Nuevo México in 1693, the Manzanares heirs returned to Nuevo México and his daughter Ana de Sandoval y Manzanares, widow of Blas de la Candelaria, successfully petitioned Governor Felix Martinez to grant her the land in 1716 (U.S. House of Representatives, 1882). Soon after the restoration of her land claim, Ana de Sandoval y Manzanares named her son Feliciano “Félix” Candelaria as her heir to the land, which he maintained for eighteen years¹.

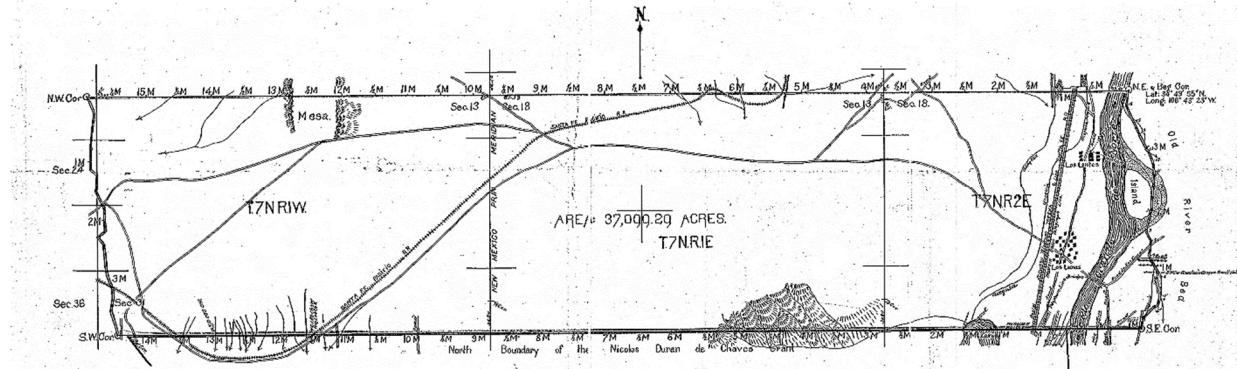


Figure 1. Plat showing San Clemente Land Grant in Valencia County as surveyed by John H. Walker, USDS, 1898.
Courtesy University of New Mexico, Thomas B. Catron Papers.

Although the grant was originally awarded to the Manzanares family, Los Lunas derives its name from Domingo de Luna a descendant of *Capitán* Diego de Luna. *Capitán* Luna was a native born New Mexican and described as tall, with a long face and long straight hair (Chavez F. A., 1954). *Capitán* Luna was sixteen years old at the time of the 1680 Pueblo Revolt and fled with family members to the exile settlement of Corpus Christi de Ysleta just south of El Paso. He was listed as a member of *La Cofradia de La Conquistadora* (Brotherhood of the Conqueress) in 1689 and in 1692 he was ordered to assemble his men for the first Entry of Vargas into New Mexico (Chavez F. A., 1954). In 1697, his daughter, María Gregoria

¹The land tenure history of the San Clemente land grant is controversial. After the United States acquired jurisdiction of New Mexico with the Treaty of Guadalupe Hidalgo in 1848, Ana Sandoval de Manzanares heirs filed the grant papers with the Surveyor General in 1855 for confirmation of the grant. The papers were found to be genuine and complete in 1871 by Surveyor General T. Rush Spencer but no confirmation was decreed until Solomon Luna, descendant of Domingo de Luna, filed another petition in 1896 claiming ownership. On September 4, 1896 the Court entered a decree confirming the grant to the heirs and legal representatives of the original grantee. Once the decision became final, a contract was awarded to Deputy Surveyor John. H. Walker to survey the grant (see Figure 1). The survey was made in November 1898 and showed that the grant, as confirmed, contained 37,099.29 acres. A patent for the land was issued on November 15, 1909 allowing present occupants to retain possession (U. S. House of Representatives, 1882).

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Luna (1669 – 1746), had a son Antonio de Luna who is believed to have been the illegitimate son of Cristóbal Baca II (1635 – 1697) (Shetter, 2021) (HGRCNM, 2019).

Luna (1669 – 1746), had a son Antonio de Luna who is believed to have been the illegitimate son of Cristóbal Baca II (1635 – 1697) (Shetter, 2021) (HGRCNM, 2019).

Antonio de Luna (1697 – 1729) married María Jacinta Peláez in 1718 in Albuquerque and they had seven children. Baptismal records from San Augustine de Isleta place their son Domingo de Luna (1719 – 1773) in the San Clemente area as early as 1747 (FamilySearch, 2020). Domingo de Luna began acquiring portions of the San Clemente grant in 1747 and 1748 from Bonafacio Jollanga (Joyanga) (Twitchell, 1914) and Domingo's wife, María Josefa Lucero, inherited a small parcel of cultivated land near Tomé from her parents. The 1786 estate records for Domingo's son, Antonio de Luna (1748 – 1779), who was killed interstate at the hands of Apache on the ninth day of June 1779, is one of the earliest known references depicting the area as Los Lunas. The document reads: "a tract of land in the said place of Los Lunas, the boundaries which are on the North lands of Los Lentes, on the South lands of Bernardo Padilla, on the East the Río del Norte [Rio Grande], on the west the Rio Puerco (Arteaga, 1784)". The court proceedings went on to state that on September 4, 1784, Miguel Lucero, a relative of Antonio de Luna's mother, was granted guardianship of Antonio's heirs, José Enrique, María Josefa, Antonio de la Encarnación, and José Bruno.

Spanish Colonial Period (1598 – 1821)

The Spanish Colonial period is divided into two by the Pueblo Revolt of 1680, the most successful instance of Native American resistance in North America. The second period begins with the Re-conquest in 1692, and it ends with the independence of Mexico from Spain in 1821.

In 1541 through 1542, Don Francisco Vázquez Coronado utilized centuries old routes established by indigenous people as he made his *entrada* into the interior of present New Mexico and the Great Plains. Decades later, in 1598, Don Juan de Oñate led a large contingency of Spanish settlers and thousands of livestock from central Mexico to the outpost of Santa Fe. This route that linked Mexico City with the Santa Fe settlement became known as the Camino Real de Tierra Adentro. When the Pueblo Indians revolted in 1680, they ejected the Spanish and their religion but kept their sheep. At the end of the 1700's, a century after the Spanish reconquered the colony, sheep raising had developed into a major regional industry and an integral part of the New Mexican economy. Hispanics started herding flocks of sheep southward into Chihuahua, Mexico, along a well-established route that connected the colony to the rest of the Spanish Empire. Trade caravans traversed north and south along the Camino Real to supply settlements such Los Lunas creating a commercial market. Cloth, metalwork, household tools and implements, and other products unavailable in New Mexico were shipped north while sheep, agricultural products, furs, hides, and other locally-produced goods were then carted southward to markets in Mexico. Though New Mexico remained peripheral to the rest of New Spain, it helped feed the communities centered around the valuable silver mines of north-central Mexico. In 1803, perhaps as many as twenty-five thousand churros were driven south. The numbers exported from New Mexico fluctuated in the following years, but sheep remained important to the region's economy.

In the mid-eighteenth century, New Mexicans had developed the *partido* system. Under this system an owner of a flock would lend an individual a specific quantity of sheep and expected an equal number to

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be returned in three to five years. Each year the renter paid around twenty percent of the flock to the owner. If the sheep reproduced in sufficient numbers, the system worked well for both parties. The owners received annual payments while someone else watched over his livestock. The renter could build his own flock and eventually lend out some sheep of his own. Such arrangements in a cash-poor province functioned as a transfer of capital, but if the flock did not reproduce as planned, the renter remained in debt to the owner. Although the *partido* system resulted in economic opportunity for some, it worked to the advantage of the rich, creating two distinct social classes the *ricos* and the *peons*.

Various contemporary censuses between 1750 and 1830 accounted for the residents of nearby settlements, including Plaza de la Purisima Concepción de Tomé, Plaza de San Fernando, La Sangre de Cristo Pueblo de Valencia, San Clemente, and Belén (Crowson & Ainsworth, 2013). Spanish colonial society was punctuated by Catholicism and the omnipresence of the Church and priests. As Spain searched for wealth and the fabled Cities of Gold, Catholic priests traveling with the Spaniards focused on converting the native peoples they encountered along the way. This resulted in the priests establishing missions along the Camino Real.



The mission of San Agustín de la Isleta, 1867. The priest is likely J. B. Brun. Photograph by Alexander Gardner or William A. Bell.

the nave of the church at old Isleta were found. The church and a large *convento* adjoining on the east were rebuilt by returning Isleta and Hispanic families from 1709 to 1710 and the church was consecrated as San Agustín de Isleta. This mission church became the mother church for those residing on the west side of the Rio del Norte. San Agustín de Isleta is amongst the oldest churches built in the United States and is still used regularly for religious services, second to the San Miguel Chapel in Santa Fe that was built between 1610 – 1626 and rebuilt upon re-entry in 1710 (National Park Service, 2019).

The mission church Nuestra Señora de la Concepción was established in the neighboring community of Tomé in 1750. In 1789, to honor their beloved San Antonio, the native people of Isleta and the Hispanics of Los Lentes built a new *capilla* (chapel), La Capilla de San Antonio de Los Lentes. The 1790 Spanish census mentions the “Pueblo de San Antonio en Los Lentes” and named the Lente, Saenz, Piro and Chávez families as being among the many families who occupied the pueblo (San Clemente Parish, 2021). The Sangre de Cristo church at Valencia on the eastside of Los Lunas was established in 1801 and in the later part of the

The nearby mission, San Antonio de Isleta, was built by the people of Isleta between 1613 and 1617 (National Park Service, 2019). Religious suppression and labor demands throughout the pueblos of New Mexico fostered a resentment and the subsequent 1680 Pueblo Revolt. A majority of the native people of Isleta Pueblo fled south with the Spanish settlers of the area. During the period of 1680 to 1692, natives, fueled by the fire of resentment, burned the mission church destroying much of the tangible evidence of Spanish presence. Upon Don Diego de Vargas' 1692 re-entry, only the walls of

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nineteenth century Nuestra Señora de Guadalupe (1892) in neighboring Peralta and San Clemente Church (1894) in Los Lunas were established. Like San Agustín de Isleta, these Catholic churches, except for San Clemente, are still standing and are used regularly for religious services. The latter church was severely damaged by flood water from the Rio Grande and was rebuilt in its current location in 1949.

It is a humbling experience for visitors today to be able to walk within the adobe walls of these historic churches and look up to see the *vigas* (wooden beams) that were cut in the Manzano Mountains 200 to 300 years ago and for parishioners to realize that their ancestors once stood within these walls. While the buildings now have modern conveniences, the traditional folk art decorating the alters and walls give these visitors a sense of time and place. This primitive art form depicting stories from the Holy Bible, the saints, the holy family, and Jesus Christ are uniquely New Mexican and are the result of infrequent trade caravans from Mexico during Spanish colonial times. Unable to obtain the more realistic statuary usually seen in churches in one piece gave rise to the *santero* or saint maker. These *santeros* would hand carve abstract wooden *santos* (saints), *bultos* (sculptures), and *retablos* (paintings on wood) and paint them with pigments found in nature. Today, *santeros* continue to educate the public about the related cultures and living traditions of this art form.



Alter at Nuestra Señora de Guadalupe in Peralta created by Valencia County Santero Carlos Otero.

Mexican Rule (1821 – 1846)

Before and after Mexico gained its independence from Spain in 1821, small-scale irrigated farms and livestock raising formed the basis of the economy in and around Los Lunas. Census records of the time period state that the residents of the area were farmers but that label is deceptive (Gonzales R. , 2017). Farming was an agricultural endeavor that encompassed stock raising and sheep were the predominant domesticated animal in the region. Unlike some sheep breeds, the small *churros*, which were more valuable for meat than wool, survived in the harsh, arid environment of New Mexico. While the Lunas and Romeros were the principal sheep ranchers on the west side of the Rio Grande, the Oteros and the Chávezes were the predominant ranchers invested in sheep across the river in Peralta, Valencia, and Los Pinos (present day Bosque Farms) and Tomé. Unlike the Lunas and Romeros, Don Mariano Chaves and Don Antonio José Otero had experience with trading in the United States and Mexico via the Santa Fe and Chihuahua Trails. In 1837, over 40,000 sheep were driven down the Chihuahua Trail to northern and central Mexico. Most of these came from Los Lunas, Valencia, and Belen in the Rio Abajo (USDA , 1998). It was these business and eventual marriage connections that would predicate Valencia County being named the Sheep Capital of New Mexico in the latter decades of the nineteenth century.

The Mexican War of Independence lasted from 1808 to 1821, resulting in Mexico's and subsequently New Mexico's independence from Spain. New Mexicans, now under Mexican authority, were largely ignored due to political infighting and economic devastation linked to the independence effort. The officials' indifference and their outright inability to provide support, however, also translated into the erosion of peace and a renewal of cycles of retributive violence between *nuevomexicanos* and their nomadic neighbors. Settlements all along the Rio Grande were being attacked by Navajo, Apache, and Comanche for their large herds of sheep.

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On October 25, 1846, Navajos killed two sheepherders and stole 5,000 to 6,000 sheep owned by Don Antonio José Otero, who lived at Valencia and had a ranch nearby (USDA , 1998). This lead many *nuevomexicanos* to if not welcome but appreciate military support after the United States prevailed in the Mexican-American War between 1846 – 1848.

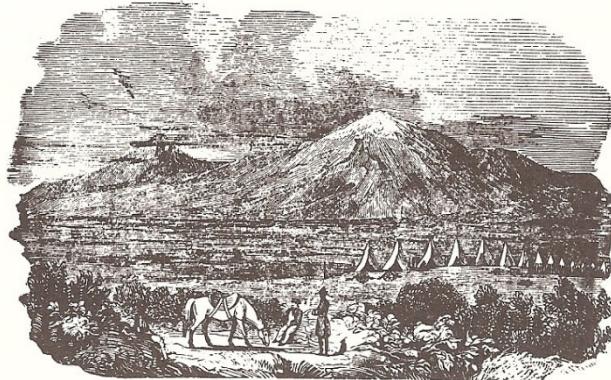
Territorial New Mexico (1848 – 1912)

As the residents of New Mexico said goodbye to Spanish rule, one wonders if Antonio de Lunas' sons, José Enrique and Antonio de la Encarnación could fathom the impact that their sons and daughters, their relations by blood and marriage, and their neighbors would have on influencing the economy and politics locally, regionally, and nationally as the United States began to occupy New Mexico.

In August 1846, General Stephen Watts Kearny's Army of the West entered the Mexican territory of *Nuevo México*. The region had a poor Mexican population of some 60,000 people, mostly small farmers and sheep ranchers who scratched out a living along the Rio Grande and its tributaries. Surrounding these residents were some 40,000 Native Americans, half of whom belonged to nomadic tribes such as the Utes, Navajo, and Apache. These tribes subsidized their existence by plundering one another and their Mexican neighbors.

On September 2, 1846, Kearny and seven hundred troops traveled to the village of Tomé, setting up camp at Valencia near the lava-topped mesa named *El Cerro de Tomé*. There he found that the citizens were satisfied with the change in government and that there was no need for the Americans to fear resistance or open revolt. While they were in the Rio Abajo, however, they received word that Navajos had attacked the Luna ranchero three miles to the rear of the troops, killing one New Mexican, wounding another, and running off a large quantity of sheep (McNitt, 1972).

On February 2, 1848, one and one-half years after Kearny's entry into New Mexico, the Mexican government formally ceded the territory to the United States in the Treaty of Guadalupe Hidalgo. The United States Army continued to protect East/West and North/South caravans, the Mexican inhabitants, and any new settlers from Indian attack. Army administrators assigned twenty-one companies to form the Ninth Military Department, later named the Department of New Mexico, with headquarters in Santa Fe. The army assigned additional troops up and down the Rio Grande in an effort to protect settlements as needed. Troops were stationed at various points in Valencia County, Cebolleta, Socorro, and further south. Life was not easy for residents of New Mexico in the 1850's but marauding Comanches, Apaches and Navajos added to their worries. The California gold strike of 1849 was bringing men West to seek their fortune, making them easy targets for the raiding natives.



Kearny's men camped at Valencia. The locals took advantage of army needs and charged 25¢ a stick for firewood.

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Post at Los Lunas

In July 1851, Colonel Edwin Vose Sumner took over the command of Department of New Mexico. Sumner had come to Santa Fe with orders to reduce military expenditures. He began by removing troops that lived in towns at great expense to the government. He ordered officers to move their posts to the country and issued a general order to become more self-sufficient. Now the men would have to help grow their own crops, gather their own forage and fuel, and build their own posts.

Mercantile Capitalism & Military Occupation

Erdhardt Franz's mercantile became the principal store in Los Lunas by 1870 and the Luna, Romero and Jaramillo families showed a slight decline in their wealth. Many sheep ranchers and former retail merchants became freighters. The shift to freighting allowed the Hispanos to continue their merchant activities but in a different capacity and in other markets. Their wagons and teams freighted cargo to places such as Missouri, Colorado, Arizona, and Mexico and were susceptible to attack by hostile Indians. The Civil War had left the frontier open and this was not lost on the tribes seeking plunder or bearing old grudges that the white men were fighting among themselves, abandoning forts, and withdrawing troops for duty in the East. The ensuing bloodshed brought nightmare days to Los Lunas and New Mexico.

While the Post at Los Lunas had been abandoned in 1862, military commanders were still turning to Erdhardt Franz for supplies. In 1869, he sold his store to Louis and Henry Huning, brothers of Franz of Albuquerque but he remained in New Mexico until 1871. Louis and Henry remained in Albuquerque to learn the mercantile business, bookkeeping and Spanish under Franz and Carl's tutelage. In 1865, Louis and Henry purchased a store in Belen from a German Jewish merchant, Julius Freudenthal. Freudenthal and Franz Huning had known each other and opened stores in Belen and Paraje in the late 1850s. For a sum of four thousand dollars, Louis and Henry Huning purchased the store in Belen and opened another store in Sabinal soon after (Gonzales R. , 2017). This began their official partnership, which lasted for twenty-three years. When they took over the Los Lunas store in 1871 from Erdhardt Franz, they were determined to follow his and their brother's business formula which consisted of establishing a store with St. Louis and East Coast connections, garnering support from affluent Hispanos, and making regular transactions with the U.S. Army (Gonzales R. , 2017). This required Louis to keep the books and Henry to cultivate new customers.



L. & H. Huning Mercantile Company established in 1869

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Wine Growers

In the early 1800s, wine, wool, and pelts were the top exports in New Mexico. Vineyards were well established in the valley areas between Bernalillo and Socorro. Wine, brandy, and raisins from Isleta Pueblo were traded from Santa Fe to Chihuahua. Each barrel of wine sold for \$15.00. When nomadic Indians began attacking supply trains, there was a dramatic effect on trade. Around 1812, wine became the only revenue producing product.

Atchison, Topeka, & Santa Fe Railroad

In the early 1880s, the Atchison, Topeka, & Santa Fe Railroad arrived in Los Lunas and in anticipation of the tracks, a depot was constructed in 1879. José Enrique Luna's son Antonio José Luna provided the land on which the depot sat in exchange for \$13,000 to build a new home that later became known as the Luna Mansion. Antonio José died in December of 1881 before construction was completed. His son Tranquilino Luna, his wife Amalia Jaramillo de Luna, and their son Maximiliano were the first to occupy the home along with his mother Doña Isabela Baca de Luna. Tranquilino transferred the deed into his wife's name and placed the home in a trust. After Amalia's death, Tranquilino's brother Solomon purchased the home in 1889 and Tranquilino moved to Peralta with his new wife Dolores Chaves Armijo. Eduardo Otero, their nephew, and his wife Josefita Manderfield Otero were the next to reside in the home (Sullivan, 1975). They are the individuals responsible for turning the territorial style home into the antebellum style we see today.

The home was eventually sold to Eunice Turner Sullivan. Her and her sons, Charles and Kenneth Sullivan, lived there in the 1960's. Eunice petitioned and succeeded in having the "Tranquilino Luna House"² placed on the New Mexico Register of Cultural Properties and the National Register of Historic Places in 1973 and 1975 respectively. In 1978, Earl Whittemore and his business partners Bob Middleton, Mike Munsey and John Purcell restored the mansion and converted it into a high end steak restaurant. Today, the Luna Mansion is owned by Pete and Tenci Torres.

² Tranquilino Luna engaged in stock raising and was politically active. He was elected as the Republican delegate from the Territory of New Mexico to the Forty-seventh Congress (March 4, 1881 – March 3, 1883). He served a second term (March 4, 1883 – March 5, 1884) and was succeeded by Francisco A. Manzanares who contested his election and prevailed. He also held the office of Valencia County Sheriff from 1888 – 1892.

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Wool Industry

Sheep had traditionally been used as a medium of exchange in New Mexico, and wealthy Hispanic families dominated the trade since the eighteenth century and well into the nineteenth century. The Luna family herded sheep as far as the Arizona border near Luna, New Mexico, the Oteros in the Estancia Valley, and the Hunings as far as the White Mountains in Arizona. The introduction of the railroad presented new business opportunities that strengthened the New Mexican economy. Sheep ranchers started freighting their wool to train depots to be sent back east. In Los Lunas, Louis and Henry Huning acted as freighters, consignment agents, and bankers for area ranchers. The amassed products would be gathered then shipped east by the Atchison, Topeka, and Santa Fe Railway to be sold in wool commission houses in Philadelphia. In 1880, New Mexico produced 4,019,188 pounds of wool and 2,088,831 sheep grazed throughout the territory (Gonzales R. , 2017). That same year, L & H Huning accounted for one quarter of the wool produced having consigned 1,000,277 pounds of white wool to eastern markets making Valencia County the sheep capital of New Mexico.



Eduardo Otero wool waiting to be shipped from Ranch.

Valencia County Seat

Valencia County was one of seven counties comprising New Mexico prior to 1850 and at one time stretched from Texas to California. The county boundaries of the state have been through no less than a dozen changes since Mexico ceded to the United States in 1848 establishing New Mexico as a territory. The most recent change to Valencia County was in 1981 when Cibola County was created from the western half of Valencia County.

In 1875, the legislative assembly of the Territory of New Mexico voted to move the county seat of Valencia County to Los Lunas from Tomé. The elevated economy and political influence of wealthy residents are thought to have precipitated this change. A two story adobe courthouse, similar to the style built in Tomé and in Lincoln County, was built on the site of the present day public library. The courtroom and offices were on the top floor and cells were underneath. Legend has it that famed Socorro lawman, Elfego Baca, broke his father, Francisco Baca, out of the jail when he was a teen (Crichton, 1934). His father was a Sheriff in Belen and was being held for shooting two cowboys for disorderly conduct. Waiting for the jailer to leave to take part in the festivities of the feast of St. Teresa, young Elfego used a ladder found at the rear of the courthouse to gain access to the second floor and freed his father through a hole in the courtroom floor. As they ran for the brush surrounding the courthouse, they stole some venison and chile left drying outside.

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Twentieth Century

Los Lunas Home & Training School

In 1925, the New Mexico State Legislature voted to approve the construction of the Los Lunas Home & Training School at the behest of the Federated Women's Clubs in the state. The purpose of the facility was to provide a home for "wayward" girls, a euphemism for unmarried mothers. Initially, no funding was approved for the undertaking, but in 1927 the legislature obligated \$37,500 for the construction of the first building on site. Dillon Hall, which was opened for use in April 1929. Three years later, boys began to be admitted to the school and training center, and part of their responsibilities entailed working the adjacent agricultural fields. Over time, the facility gradually changed its mission to care for and educate mentally and physically disabled individuals, and prior to its official closure in the 1997, the Los Lunas Hospital & Training School was one of the greatest employers in the county.

Route 66, Incorporation and the Depression

In 1925, a stretch of automobile highway was completed in Los Lunas. This road was part of a circuitous route that ran from Santa Rosa to Romeroville, southwest of Las Vegas, before turning south to Santa Fe and then down to Los Lunas. Fred D. Huning, Sr. was instrumental in overseeing the paving of this portion of highway. As the highway construction work was ongoing, on Armistice Day in 1926 the establishment of the United States Route 66 was realized. This new National highway, popularly known as Route 66 or the Mother Road. Travelers were making the trek from the east to the west coast. California was the destination drawing many for a variety of reasons. Oil, movies, manufacturing, military installations, trans-pacific trade, and agriculture were the key drivers of growth.

As his ancestors before him, Fred D. Huning, Joseph F. Tondre and many other residents of Los Lunas recognized the opportunity being presented. This induced them to incorporate. Here are the Valencia County Commission meeting minutes documenting the proceedings:

"On July 2, 1928, during a board of county commissioners meeting at the Valencia County Courthouse, Fred D. Huning and Joseph F. Tondre presented a signed petition by residents of the settlement of Los Lunas requesting incorporation as a village pursuant to State law. The commissioners ordered the petition to be filed with the county clerk, while also appointing Pabla Aragon to conduct a census and ordering a survey of the proposed village, whereupon the meeting was adjourned until July 10. On that day, Emiliano Castillo, Sr., chairman; J. Procopio Silva, member; Jesus Gallegos, sheriff; and Luis Baca McBride, clerk (represented in proxy by his deputy Abelino A. Gutierrez) considered the matter of incorporation and, satisfied with the procedure, ordered and declared "the people of the territory embraced within the boundaries of the said survey platted and filed as aforesaid to be an incorporate village under the name and style of The Village of Los Lunas." After that historic meeting, an election was ordered to be held for the officers of the commission. On August 7, 1928 residents voted at the Los Lunas Public School and returned the following results:

Antonio J. Archuleta, Mayor

Joseph F. Tondre, Trustee

Gilberto C. Luna, Clerk

Fred D. Huning, Sr., Trustee

Simon Neustadt, Treasurer

Abelino A. Gutierrez, Trustee

Jesus Maestas, Trustee

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Frank C. H. Livingston, an attorney from Belen and a notary public, administered the oath of office. In his first official act, Mayor Archuleta appointed Juan Luna to serve as Village Marshal, Roberto G. Sanchez as Police Judge, and Frank C. H. Livingston as Village Attorney."

The 1930's heralded the introduction of modern conveniences to the residents of Los Lunas. Electricity and natural gas arrived in the area and in 1939, the water works system and water tower were completed utilizing funds raised by a bond issue vote. In 1935, the gross receipts tax was introduced during the depths of the Depression. Then Route 66 was realigned in 1937 - creating a direct link from Santa Rosa to Albuquerque - ultimately bypassing small settlements, Santa Fe, Bernalillo, and Los Lunas that were along the original route. Some residents had already felt the economic impact when the route was re-routed to parallel the railroad tracks linking Isleta to Los Lunas on the West side of the Rio Grande bypassing Bosque Farms, Peralta and Valencia on the East. Business owners invested in cabins for overnight lodging and service stations but they were no longer on the direct path. Eleven years on Route 66 shaped what the Village is now. Today visitors can retrace the pre-1937 alignment of historic Route 66 and rediscover the vestiges of Los Lunas from all those years ago.

Vision and Vitality

When Louis F. Huning, Sr. first ran for mayor in 1982, he teamed up with Charles Griego and Robert Vialpando, who were both running for council seats, on the "Vote for a Change in Los Lunas" campaign. In an interview for the Valencia County New Bulletin, Mayor Huning remembered, "We were all businessmen, and we felt we needed to bring some life into the community to help our businesses." They "wanted a community where you could live, work, and play. We started on that trip, and we ran a successful campaign. Then the morning after came. We didn't know what we got ourselves into — we had no idea (Fox, 2017)."

In 1982, Main Street was a two-lane asphalt road, and there were only a handful of police officers on the force. The first few months, and even years, were spent trying to muddle their way around the red tape of local government. Mayor Huning, along with the council members Charles Griego, Robert Vialpando, Frank Gurule, Ruben Sais and Clerk/Treasurer Phillip Jaramillo, struggled to get projects funded. Their first village budget totaled about \$750,000



*Robert Vialpando, Louis F. Huning, Sr. and Charles Griego
"Vote for a Change in Los Lunas"*

for the whole community, and the village had around 20 employees. "We knew that people were leaving our community because they weren't able to stay in our community and work," said current Mayor

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Charles Griego (Fox, 2017). They knew they needed to attract businesses into the community in order to create the revenues being spent in other communities.

Growth

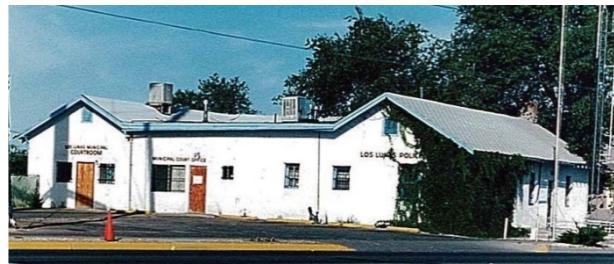
Huning, Griego, and Vialpando started attending economic development seminars and sought out professional consultants and Adelmo "Del" Archuleta with Molzen-Corbin, an architectural, engineering and planning firm based out of Albuquerque. Together, they began building water and storm lines, sewer lines, roads and installing street lights on Main Street. They revised the zoning ordinance, developed a master plan, and started building a water rights portfolio for future growth.

When the State of New Mexico widened Hwy 6/Main Street in 1985, the south end of the Bernie Gonzales Clinic was torn down. The Village purchased the building and renovated it and moved the public library from the west rooms of the former community center making more room for the police department and municipal court. The public works, community development, and the chamber of commerce offices were located in the former Nicanor Artiaga home that was located west of the renovated public library. The administrative offices, council chambers and the water department were across the street in the fire department.

In the mid-1990s, the village administration and police department moved into new facilities, located at 660 Main St. NW, which had enough room to accommodate these departments, plus the Los Lunas Village Council Chambers. Since that time, the police departments has been renovated and expanded to accommodate the staffing needed. In efforts to keep downtown vital, the Mayor and council worked with legislators to receive Capital Outlay funding to renovate the fire department in 2000, and doubling the size of the public library in 2001.



Los Lunas Public Library



Police Department & Municipal Court



*Public Works, Community Development
& Chamber of Commerce*

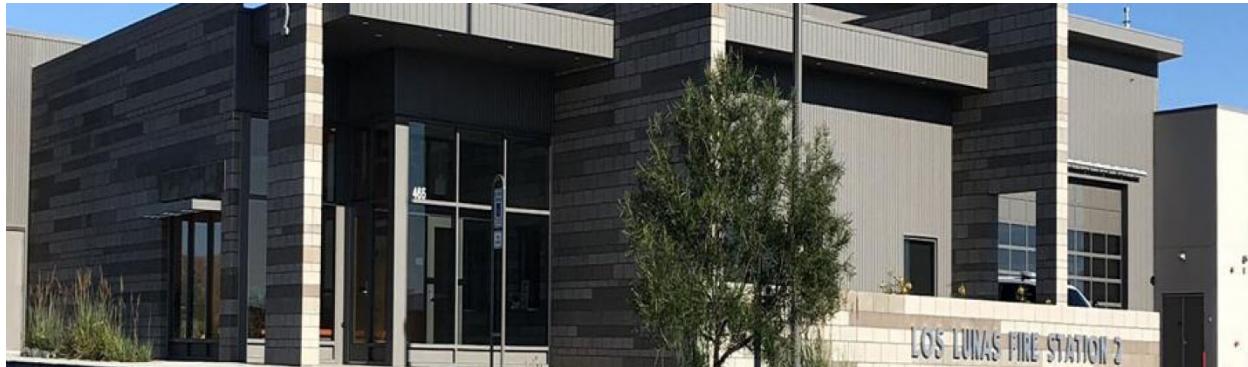


Fire Department & Administrative Offices

Fire Station #2

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The 17,000 square foot facility is more than twice the size of the Main Street station and was made possible by a \$5.79 million general obligation bond voters approved in March 2016. The GO bond also funded the purchase of a ladder truck, which they received in the fall of 2018.



Los Lunas Fire Station #2 built with bond issue funds opened on the west side in July 2018.

Community Services

Over the years the Mayors and Council members have sought and approved a variety of building and expansion projects at the Daniel Fernandez Recreation Center, all the parks, the Los Lunas Public Library, and the Museum of Heritage & Arts in an effort to provide quality of life opportunities for the citizens of Los Lunas. This has enabled the Village of Los Lunas to offer a wide variety of programming for all ages.

Community Parks

Daniel Fernandez Memorial Park, established 1967
Enchantment Little League, established 1983
River Park, established 1990
Los Lunas Sports Plex, established 1998
Heritage Park, established 1999

Los Cerritos Park, established 1999
Buena Vista Park, established 2005
San Antonio Park, established 2008
Huning Ranch Park, established 2010

Neighborhood Parks

Neighborhood Park, established 1983
Main Street Memorial Park, established 1985
Valley View Park, established 1985
Artistic Park, established 1986

Chester Skinner Park, established 1990
Villa del Rosa, established 1999 (Native Landsc.)
Helen Court, established 2005 (Undeveloped)
*Splash pad was added at Daniel Fernandez Memorial Park in 2020

Badlands Drive-In

In efforts to provide safe activities for the public during the Covid-19 pandemic, the Parks and Recreation Department built a drive-in movie theater near the Los Lunas Sports Plex. Moviegoers were able to watch Jurassic Park at the early show then Guardians of the Galaxy at the late show on opening night February 5, 2021.

Open Space

In 2006, Jack and Louis F. Huning Sr., of Huning Limited Partnership, donated the 1,525-acre hill, El Cerro de Los Lunas, to the Village of Los Lunas to prevent its development and restore the geological and cultural aspects of the area. Since then trails have been developed and the Village hosts an annual King of the Hill

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(trail run) 5K, 10K, and half marathon. Open Space staff oversee the El Cerro de Los Lunas preserve, as well as river trails that have been developed in the Rio Grande Bosque. In addition, they offer a variety of adventure camps for youth.

Museums

In 2005, Senator Michael Sanchez appropriated \$50,000 to be used to purchase equipment to create an oral history program. The program began with contracting with historian Patty Guggino in one room at the library. The program expanded when the Mayor and Council budgeted general funds to have the Agustin Archuleta building renovated. One February 29, 2008, the Museum of Heritage & Arts opened featuring the Otero-Luna Dynasty Exhibit. Then in 2016, the Village purchased the Archuleta/Gallegos property on Main Street west of the Lunas Mansion for the future site of a Route 66 Museum. The addition of an outdoor pavilion on the south side of the museum was completed in 2021.

Senior Center

When the Fred Luna Senior Center opened in December of 1990 it was a 5,600 square foot facility. Over the years there have been various renovations and expansions, with the most recent in 2018. The \$1.5 million project added 3,700 square feet on the south side of the building. The new construction brought the total square footage to 28,000 square feet, expanding capacity from about 275 to 350 people.

Transportation Center

The Los Lunas Transportation Center opened for business after the arrival of the New Mexico Rail Runner in 2006. In 2016, ground was broken for the beginning of the second phase of development for the station. The Transportation Center is considered the heart of the vision for a mixed-use Village Center. The most recent update to the Master Plan was in 2018 (Sites Southwest, LLC, 2018).



Recent Economic Development

Los Lunas has a strong agricultural tradition that predates its incorporation, and agriculture continues to define the local character if not a significant contributor to the local economy. Since the late 1990s, the Village has been able to diversify its local economy with a range of services and employers locating in Los Lunas. The Wal-Mart Distribution Center arrived in 1998 which was followed by a Wal-Mart Super Center and other auxiliary businesses. East of the interstate, Home Depot and Lowe's have added to the economy as many homeowners and builders shop for building supplies. The two stores, located side-by-side, act as anchor stores drawing additional businesses such as Starbucks, Applebee's, Buffalo Wild Wings, Planet Fitness, IHOP, Autozone, Harbor Freight, Del Taco, Verizon, Maurices, and more to neighboring properties.

2016 brought the Village two major developments that created jobs and changed the economy of central New Mexico. The first development was the announcement that Facebook would be building a data center in Los Lunas. Facebook went online with its first building in 2017, second building in 2019, and the third went online in 2020, and the fourth went online in Feb 2021. The fifth building is expected to be completed by the end of 2021 with more expansion planned. The second development is the Central New Mexico Rail Park. The rail park is a 1420-acre master planned regional rail served industrial park. The site

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plan allows for manufacturing/warehouse/distribution companies. The park is being built in phases. Phase one will make 443 acres available to interested industries.

The Village has also drawn Niagara Bottling, Wall Colmonoy, Fresenius Kidney Manufacturing, and Accurate Machine & Tools to the west side business parks. The University of New Mexico – Valencia Campus (UNMVC) broke ground in February 2020 on a Work Force Training Center facility in Los Lunas. The \$8 million facility is expected to begin offering classes in January 2022. Located directly off the freeway the, and is expected to connect local industries to the university. The Village has the Los Morros and Huning business parks and the Central New Mexico Rail Park that will be able to advantage of the training center.

While retail and industry are contributors to the Village's economic development, home building has also been a significant contributor. Gross receipts tax received for construction have accounted for as much as 40% of the gross receipts tax revenue in recent years. In March 2020, the Legacy@Sierra Vista subdivision was announced, which will consist of 750 new homes and 300 new apartment units in Los Lunas. Then in May 2020, Sivage Homes announced they were building homes at Inspiración subdivision in the Fiesta master-planned community.

In recent years, the economic development focus has been on recruiting a greater diversity of retail establishments, restaurants and higher wage paying employers. The growth of the area provides testament to that success. As one reviews the history of Los Lunas one detects a pattern that has signified economic stability. Each century, and each decade there are leaders that step up to focus on the economic development of the area. They realized that if they want a better quality of life for themselves and their future, they needed to be proactive and invest in community infrastructure. These leaders built relationships and worked together to build up the community to bring the resources that improved the quality of life for the current and future residents of Los Lunas.

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Demographics

Snapshot of Los Lunas

Date of Incorporation	August 7, 1928
Form of Government	Mayor/Council
FY 2022 Budget	\$84,972,267
Number of Village Employees (FTE)	222.7
Land Area (Square Miles)	20.5
Population (2020)	17,242
Population per Square Mile	841.07

Race (2020)

Hispanic or Latino	10,427	Under 5 years	1,140
White	5,455	5 years to 18 years	3,036
American Indian or Alaska Native	441	19 years to 64 years	9,235
Black or African American	231	65+ years	2,650
Asian	148	Total	16,061
Other	540	Median age (2020)	36.8

Sex (2019)

Male	8,304
Female	7,757

Housing (2019)

Housing Units	6,705
Homeownership Rate	72.9%
Multi-Unit Housing	662
Median Value of Owner Occupied	\$161,000

Households (2019)

Persons per Household	2.71
Median Household Income	\$56,250
Per Capita Personal Income	\$25,538
Person Below Poverty Level	1,011

Workforce (2019)

Labor Force	7,049
Employment	6,564
Unemployment Rate	6.50%

Education (2019)

High School Grad	3,406
Bachelor's degree or higher	2,522
School Enrollment (3 years and over)	3,990

Source: U.S. Census Bureau 2019 ACS 5 Year Estimates

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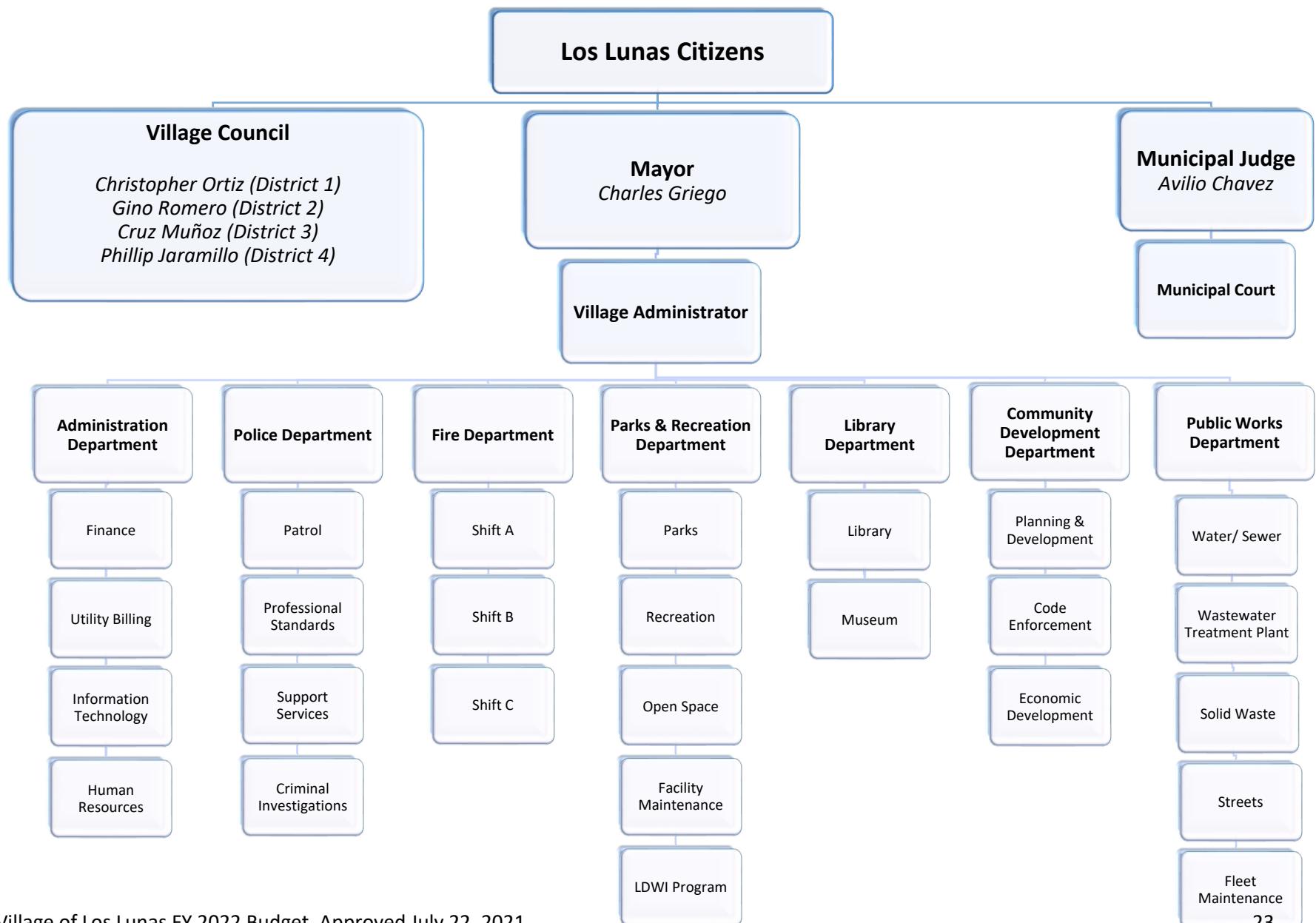
Major Employers

Employer	Sector	Employee Count
1. Los Lunas Schools	Education	1,400
2. Walmart Distribution Center	Warehouse/Logistics	845
3. NM Corrections Department	Public Sector/Government	600
4. Walmart Supercenter	Retail	350
5. Valencia County	Public Sector/Government	270
6. Village of Los Lunas	Public Sector/Government	229
7. Facebook Data Center Los Lunas	Internet Technologies	200
8. Lowe's Home Improvement	Retail	165
9. Albertson's	Retail	150
10. The Home Depot	Retail	140
11. Smith's Food and Drug	Retail	135
12. Melloy Auto Group	Retail	110

Source: Village of Los Lunas Community Development Department

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Organizational Chart



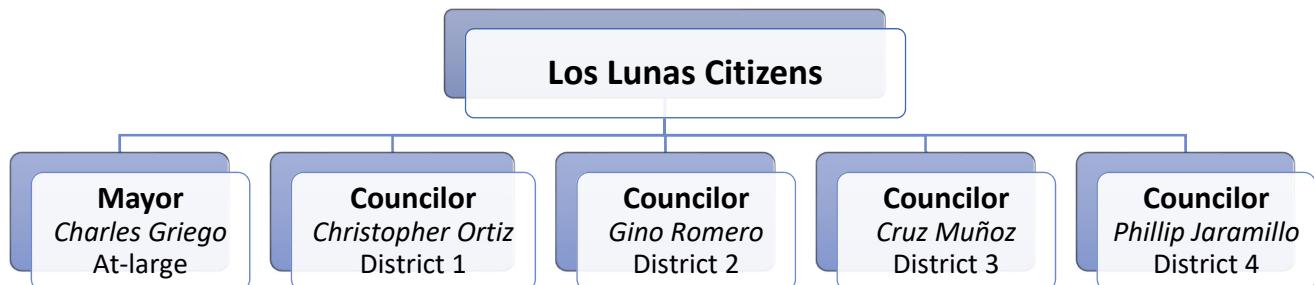
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Governing Body



The Village of Los Lunas operates under the Mayor/Council form of government, consisting of a Mayor and four council members, which constitutes the Governing Body. The Mayor is elected at-large for a term of four years and acts as the chief executive officer for Los Lunas. The Mayor presides at Governing Body meetings and has appointment authority of all Village employees, with the approval of the Village Council.

Village Council members are elected by District for staggered four-year terms. The Governing Body approves the annual budget, controls property, passes Village ordinances and resolutions by majority vote, and approves the hiring of all Village employees, including the Village Administrator, who is the chief administrative officer of the Village, and is responsible for the day-to-day operation of the Village.



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Mayor Charles Griego

*Term(s): 1982 – 1986, Councilor, At-large
1986 – 1990, Councilor, At-large
1990 – 1994, Councilor, At-large
1994 – 1998, Councilor, At-large
1998 – 2002, Councilor, At-large
2002 – 2006, Councilor, District 2*
2006 – 2010, Councilor, District 2
2010 – 2014, Councilor, District 2
2014 – 2018, Mayor
2018 – Present, Mayor*
Term Expires: 2023

Mayor Griego has served continuously on the Governing Body since 1982, first as Councilor at-large until 2002, then as Councilor representing District 2 until 2014, then as Mayor since 2014.

*After the 2000 Census, when the Village population exceeded 10,000, Village Councilors were required to run for office by District.



Councilor Christopher Ortiz

*Term(s): 2016 – Present, Councilor, District 1
Term Expires: 2021*

Councilor Ortiz has served on the Village Council, representing District 1, since 2016. He is currently in his first term as Councilor, which term expires in 2021.

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Councilor Gino Romero

*Term(s): 2014 – 2018, Councilor, District 2
2018 – Present, Councilor, District 2*

Term Expires: 2023

Councilor Romero has served on the Village Council, representing District 2, since 2014. He is currently in his second term as Councilor, which term expires in 2023.



Councilor Cruz Muñoz

*Term(s): 2019 – Present, Councilor, District 3
Term Expires: 2021*

Councilor Muñoz has served on the Village Council, representing District 3, since 2019. Councilor Muñoz was appointed to fill the unexpired term of former Councilor Gerard Saiz in 2019, which term expires in 2021.



Councilor Phillip Jaramillo

*Term(s): 2018 – Present, Councilor, District 4
Term Expires: 2023**

Councilor Jaramillo has served on the Village Council, representing District 4, since 2018. Councilor Jaramillo was appointed to fill the unexpired term of former Councilor Paulette Sanchez-Montoya in 2018, which term expires in 2023.

*Due to election laws, anyone appointed to fill an unexpired term that wants to continue serving until the end of the term, must run for election at the next regular election, which is November 2021.

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Municipal Elections

Municipal elections occur on the first Tuesday of November in odd-numbered years, pursuant to Village Ordinance 442. Ordinance 442, approved by the Governing body on January 10, 2019, changed the municipal election cycle from March of even-numbered years to November of odd-numbered years. This change had the one-time effect of extending the then current terms of all elected officials by 19 months. Accordingly, the current terms of the Village Councilors in Districts 1 and 3 will expire on December 31, 2021, and the current terms of the Mayor and Village Councilors in Districts 2 and 4, and Municipal Judge, will expire on December 31, 2023.

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Council Strategic Priorities

Every entity has a method (formal or informal) of prioritizing its needs, which serves as a guide for developing a budget for the organization. On February 10, 2018, the Governing Body participated in a Strategic Planning Retreat for the purpose of establishing Council Strategic Priorities through the year 2022. The resulting Council Strategic Priorities are as follows:

1. I-25 Interchange and East-West Corridor Project

- Begin construction of a new, limited access east-west arterial roadway from I-25 to NM 47. The location of this facility should follow the recommendation of the Los Lunas Corridor Study (MRCOG, 2012) and should follow the locally preferred Morris Alignment, with an interchange at I-25, and connecting to future development west of I-25.
- Begin construction of local road connections, per the Village of Los Lunas Master Thoroughfare Plan, that would alleviate local traffic from NM 6.
- Improve access and connectivity for pedestrians and bicyclists.

2. Quality of Life Improvements

- Complete a Community Needs Assessment to obtain input from citizens to determine what quality of life improvements are of more interest to the community, to include facilities such as an Indoor Aquatic Center.
- Upgrade community and neighborhood parks while also considering construction of new parks and trails within new subdivisions and throughout the community.
- Evaluate current staffing levels for adequate park maintenance, while taking into consideration the possibility of contracting some or all maintenance services.

3. Evaluate Current Staffing Levels in the Police and Fire Departments

- Conduct a staffing study and present a plan for appropriate staffing levels for the Police and Fire Departments to the Mayor and Council.

4. Evaluate and Improve the Infrastructure Needs of the Village

- Complete Infrastructure Asset Management Plan. Employ GIS data in identifying road, water and sewer infrastructure conditions.
- Initiate construction of infrastructure improvements identified within the Asset Management Plan, Infrastructure Capital Improvement Plan (ICIP), and the Pavement Condition Index (PCI).

5. Evaluate Possible Options for Expansion of Village Hall, the Public Library, and Other Facility Improvements

- Complete evaluation of the feasibility for expansion of Village Hall to meet the growth of Village staff.
- Complete evaluation of the feasibility for expansion of the Los Lunas Public Library to meet the growing needs of the community.

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Village Administrator

The Office of the Village Administrator was created in April 1997 through the adoption of Village Ordinance 244. The Village Administrator is appointed by the Mayor, with the majority approval of the Village Council. Under the Mayor/Council form of government, the Village Administrator serves as the chief administrative officer of the Village, oversees the day-to-day operation of the Village, supervises all municipal employees, implements policies set by the Mayor and Council, develops the annual budget, and attends all Village Council meetings, but has no vote.

Leadership Team

Name	Title	Department
Gregory D. Martin	Village Administrator	Administration
Avilio Chavez	Municipal Judge (Elected)	Municipal Court
Naithan Gurule	Chief of Police	Police
John Gabaldon	Fire Chief	Fire
Michael Jaramillo	Public Works Director	Public Works
Jason Duran	Parks and Recreation Director	Parks and Recreation
Cynthia Shetter	Library Director	Library
Erin Callahan	Community Development Director	Community Development
Shirley Valdez	VRECC Director	Valencia Regional Emergency Communications Center (VRECC)

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Financial Policies

The Village of Los Lunas has implemented the following financial policies to ensure its citizens, bond holders, bond rating agencies, and other stakeholders, that the Village is committed to a sound fiscal operation, providing guidelines for the present and future staff, resulting in the efficient and effective performance of the Village's services.

Fiscal Year

The Village of Los Lunas operates on a fiscal year that begins on July 1st and ends on June 30th.

Cash and Cash Equivalents

Cash and cash equivalents are defined as deposits that can be withdrawn at any time without notice or penalty, and investments with maturities of three months or less.

Investments

Investments consist of certificates of deposits and are stated at fair value. The Village considers all liquid investments with a maturity date of three months or less as cash equivalents. The Village follows the New Mexico State Statutes for investments.

Capital Asset Inventory

In accordance with Section 12-6-10 NMSA 1978, the Village will conduct an annual physical inventory count of movable chattels and equipment.

Debt Management

The Village's direct debt shall be maintained at a level considered manageable by the rating agencies based upon the current economic conditions including population, per capita income, and assessed valuation. Long-term debt will not be used to finance ongoing current operations and maintenance. The maturity date for any debt will not exceed the reasonable expected useful life of the asset or project. The Village will meet its continuing disclosure requirements and maintain good relations with the financial and bond rating agencies, following a policy of full and open disclosure on every financial report and bond prospectus. In accordance with the NM State law, the Village can issue general obligation bonds up to 4% of the Village's taxable assessed property value. The Village will not issue additional revenue bonds unless the debt service coverage ratios can be met. The Village will follow its adopted policy and procedures when evaluating proposed industrial revenue bonds.

Annual Audit

In accordance with Section 2-2-2 NMAC, the Village will procure a contract with an independent audit firm to perform an annual financial audit. A complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP), and audited in accordance with generally accepted auditing standards (GAAS), and rules issued by the Office of the State Auditor, is due on or before December 15th each year for the fiscal year ending June 30th.

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Reserves

In accordance with New Mexico State Statutes, the Village will maintain a general fund cash balance of at least 1/12 (8.33%) of budgeted expenditures.

Balanced Budget

In accordance with New Mexico State Statutes, the Village will submit a balanced budget approved by resolution to the New Mexico Department of Finance and Administration, Local Government Division for their approval annually, on or before July 31st. A balanced budget is defined as expenditures not exceeding revenues and a fund's beginning cash balance may be included with estimated revenues, provided the reserve requirements are met. The Village develops its operating budgets with an emphasis on long-term solvency.

Council Strategic Priorities

The Village will develop Council Strategic Priorities outlining both short-term and long-term strategic goals every four years. The Council Strategic Priorities are updated and monitored annually.

Capital Improvement Plan

The Village will annually update its five-year Infrastructure Capital Improvement Plan (ICIP). This process will include input from citizens, and staff, obtained through public hearings to identify short-term and long-term capital infrastructure and community development needs. The projects will be prioritized, potential funding sources will be identified, and the impact on operating costs will be analyzed.

Purchasing and Procurement

The Village will maintain a purchasing policy featuring a centralized purchasing department in accordance with the State of New Mexico Procurement Code. The Governing Body has adopted resolution 09-17 to provide control of expenditures within appropriations of the adopted budget, and all purchases are made at the most cost-effective and economical prices possible.

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Fund Balance

Fund balance reserves represent those portions of fund equity not available for appropriation or expenditures or legally segregated for a specific future use. In accordance with GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, the Village classifies governmental fund balances as follows:

- *Non-spendable*. Fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
- *Restricted*. Fund balance amounts that are constrained for special purposes which are externally imposed by providers, such as grantors or amounts constrained due to enabling legislation.
- *Committed*. Fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority (the Village Council) and does not lapse at year-end.
- *Assigned*. Fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. Fund balance may be assigned by the Village Administrator.
- *Unassigned*. Fund balance within the general fund that has not been classified within one of the above-mentioned categories and negative fund balances in other governmental funds.

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) resources are available for use, it is the Village's policy to use restricted resources first and then unrestricted resources. Any residual balances are classified using the default policy for unrestricted fund balance: committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts.

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Budget Procedures

Budget Requirements

In accordance with New Mexico State Statutes, the Village is required to submit a balanced budget approved by resolution to the New Mexico Department of Finance and Administration (DFA). A balanced budget is defined as expenditures not exceeding revenues and a fund's beginning cash balance may be included with estimated revenues, provided the reserve requirements are met. The Village of Los Lunas is required to maintain a General Fund cash balance of at least 1/12 (8.33%) of budgeted expenditures.

New Mexico municipalities are required to develop and submit a proposed budget, approved by local governing bodies, to DFA for the next fiscal year no later than June 1st. DFA evaluates and approves the budget as an interim operation budget, pending approval of the final budget submission, due no later than July 31st.

The Village of Los Lunas adopts its budget on the non-GAAP cash basis of accounting, revenues and expenditures are recognized in the accounting period they were received or spent. The Village's audited annual financial statements are prepared on the modified-accrual basis and full-accrual basis of accounting, revenues and expenditures are recognized in the accounting period they become both measurable and available, in accordance with GAAP. Appropriations are organized and prepared by department on a line item basis, using governmental accounting funds. Fund types include: General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, and Enterprise Funds.

Capital assets, which consist of property, plant, and equipment, are included in the Village's budget as capital outlay. Capital assets are defined by the Village as assets with an estimated useful life of more than one year, and initial, individual cost of more than \$5,000.

Budget Process

Budget Preparation

The Village Council will determine priorities for the Village at its Strategic Planning Retreat and develop a set of strategic priorities. The Village obtains input from the public through a Quality of Life Community Assessment, which is comprised of a community survey, public meeting, and stakeholder meetings and various public meetings held during the year, including the Village's ICIP Workshop. The Budget Team will meet to determine priorities, goals and objectives for the upcoming annual operating budget. Economic conditions and revenue sources are evaluated, and wage and benefit recommendations are established. The Budget Team releases the new fiscal year's budget online to the Village's departments for submission to the Budget Team. The Village's budget will include expenditures to meet the Council's Strategic Priorities, operating needs, and any necessary capital outlay requests. The Budget Team reviews the submitted budget and makes necessary adjustments based on historical and forecasted values. Necessary budget adjustments are made and meetings are scheduled with departments.

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Budget Workshops

The Budget Team holds Budget Workshop(s) with the Mayor and Council which are open to the public to discuss budget priorities, changes to employee salaries and benefits, and proposed capital outlay. The Mayor and Council provide their direction on items presented in the proposed budget.

Interim Budget

The Budget Team updates the budget with any recommendations provided by the Mayor and Council during the Budget Workshops and presents the interim budget for approval at a regular Council meeting. The interim budget is submitted electronically to the DFA on the Local Government Budget Management System (LGBMS) prior to the June 1st deadline.

Final Budget

The Budget Team updates the budget with any additional recommendations provided at the interim budget Council meeting and presents the final budget for approval by resolution at a regular Council meeting. The final budget is submitted electronically to the DFA on the LGBMS prior to the July 31st deadline.

The Village of Los Lunas adopts an approved budget for all funds presented in the annual audited financial statements. The Employee Benefit Fund is presented with the General Fund in the audited financial statements but appears as a Fiduciary Fund in the annual budget.

Budget Adjustments

The Village maintains control of the budget through the department directors and the purchasing program. The department directors are responsible for keeping within the budget and maintaining control by carefully planning and monitoring their monthly financial reports and daily activities. The purchasing program is used to monitor expenditures at the time any purchases are made. The program allows the Procurement Coordinator to dishonor a purchase order for any line item shown over budget.

The Budget Team reviews the annual budget throughout the year and compares budgeted amounts to current year activity. Village departments may submit budget adjustment requests to the Budget Team when an additional grant is awarded or if an unbudgeted expenditure is projected. The Village Administrator is authorized to approve internal budget adjustments by transferring budgeted amounts between categories (salaries and wages, employee benefits, employee training costs, purchased property services, contractual services, supplies, operating costs, and capital outlay) in any one fund. The Mayor and Council are authorized to approve state budget adjustments to increase or decrease revenues, expenditures, and interfund transfers in any one fund by resolution; however, DFA must also approve the state budget adjustment. DFA requires all fiscal year end budget adjustments to be presented for approval by resolution by July 31st.

Village of Los Lunas

Budget Preparation Schedule for Fiscal Year 2022

JANUARY 1 - MARCH 31	JANUARY 1 - JANUARY 31	FEBRUARY 1 - FEBRUARY 5
<ul style="list-style-type: none">Budget Team will review employee benefits with Human Resources and determine impact to the budget.	<ul style="list-style-type: none">Budget Team will prepare budget documents for distribution.	<ul style="list-style-type: none">Budget Team will distribute any budget documents to the departments and open up the budget's electronic submission in Caselle.
FEBRUARY 1 - MARCH 5	FEBRUARY 8 - FEBRUARY 12	MARCH 5
<ul style="list-style-type: none">Department directors will prepare their FY 2022 budget proposals.Department directors will meet with Human Resources to review any personnel requests.	<ul style="list-style-type: none">Information Technology division will meet with department directors to establish a budget for data processing.	<ul style="list-style-type: none">FY 2022 budget proposals and supporting budget documents are due to Budget Team.
MARCH 8 - MARCH 19	MARCH 22 - MARCH 26	MARCH 29 - APRIL 23
<ul style="list-style-type: none">Budget Team will review budget proposals and begin preparing the interim budget.	<ul style="list-style-type: none">Budget Team will hold budget meetings with department directors.	<ul style="list-style-type: none">Budget Team will assemble the budget and prepare for Budget Workshops with Mayor and Council.
APRIL 23	APRIL 28 - APRIL 29	APRIL 30 - MAY 14
<ul style="list-style-type: none">Budget Team will distribute packets for Budget Workshops.	<ul style="list-style-type: none">Budget Workshops with Mayor and Council.	<ul style="list-style-type: none">The Budget Team will finalize the FY 2022 interim budget for Mayor and Council approval.
MAY 14	MAY 20	JUNE 1
<ul style="list-style-type: none">Budget Team will submit agenda request for FY 2022 interim budget approval.	<ul style="list-style-type: none">Budget Team will present FY 2022 interim budget to Mayor and Council for approval.	<ul style="list-style-type: none">Deadline to submit FY 2022 interim budget on LGBMS for DFA approval.
JULY 16	JULY 22	JULY 31
<ul style="list-style-type: none">Budget Team will submit agenda request and resolution for FY 2022 final budget approval.	<ul style="list-style-type: none">Budget Team will present FY 2022 final budget to Mayor and Council for approval.	<ul style="list-style-type: none">Deadline to submit FY 2022 final budget on LGBMS for DFA approval.
JULY 23 - SEPTEMBER 23	SEPTEMBER 23	OCTOBER 20
<ul style="list-style-type: none">Budget Team will complete FY 2022 final budget document.	<ul style="list-style-type: none">Budget Team will distribute FY 2022 final budget document.	<ul style="list-style-type: none">Deadline to submit FY 2022 final budget document to GFOA.

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Basis of Presentation

Fund Accounting

The Village's accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Government resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are reported by generic classification within the budget, governmental, enterprise, and fiduciary.

- Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds).
- Enterprise funds are used to account for activities similar to those in the private sector, and focus on the determination of operating income, changes in net assets, financial position and cash flows. Costs of providing the utility services to the general public on a continuing basis will be financed or recovered through use charges.
- Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, a pension trust fund must be used. Agency funds are generally used to account for assets the government holds on behalf of others as their agent.

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Fund Descriptions

Governmental Funds

General Fund (11)

The general fund is used to account for financial resources for public safety, infrastructure, parks, recreation, library, and community development. All financial resources are accounted for in the general fund except those required to be in another fund.

Special Revenue Funds

Local LEDA GRT Fund (15)

Account for local appropriation of funds and expend 75% of all gross receipts tax revenues generated from distributions attributable to the development and operation of the Facebook Data Center campus and related facilities as a result of construction and other activities related to the operation each month for 20 years. The Local LEDA GRT Fund was established by Village Ordinance 416.

Lodgers Tax Fund (16)

Utilize lodgers tax revenues collected from area lodging facilities for the purpose of advertising, publicizing and promoting tourist-related attractions and events within the Village. The Village has created the Lodgers Tax Advisory Board to advise the Governing Body on ways to spend lodgers tax funds for advertising, publicizing and promoting tourist-related attractions and events. The Lodgers Tax Fund was established by Village Ordinance 183 and amended by Village Ordinance 240.

Municipal Street Improvement Fund (17)

Gasoline tax revenues are collected and used for construction, reconstruction, resurfacing or other improvement or maintenance of public roads and streets, including right-of-way materials acquisition. These revenues can be designated for projects subject to cooperative agreements entered into with the state highway and transportation department. The Municipal Street Improvement Fund was established by Village Ordinance 48.

State LEDA Facebook Project Fund (18)

Manage the State LEDA funds accounted for by the Village as the fiscal agent and the project manager pursuant to the Local Economic Development Act (LEDA) and the Intergovernmental Agreement between the Village and State of New Mexico Economic Development Department. The State LEDA fund may be used for certain expenditures for water and sewer infrastructure improvements and water rights acquisition in support of the new Facebook data center construction project in Los Lunas. The State LEDA Facebook Project fund was established by Village Ordinance 416.

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Fire Fund (21)

Provide fire protection and life safety for the Village of Los Lunas. The Fire Department is responsible for the preservation of human life due to fire or rescue services, as needed. To make the public aware of fire safety of all types and make available all fire prevention information. State fire money is generated through homeowner's insurance and the State of New Mexico. The Fire Fund was created in accordance with Section 3-18-11 NMSA 1978.

Recreation Fund (22)

Provide recreation and entertainment to the citizens of Los Lunas and Valencia County and surrounding areas. The Recreation Fund helps pay for annual holiday festivities such as the Fourth of July and Christmas, and sports leagues. The Recreation Fund was established by Village Ordinance 76.

Police Program Fund (23)

Account for revenues and expenditures associated with the Cops for Kids and Kids Winter Ball programs and activities, as well as the Police Athletic League (PAL) program. The Police Program Fund was established by Village Resolution 10-13.

Intergovernmental Grant Fund (24)

Account for various sources of revenue from local, state and federal governments. The Intergovernmental Grant Fund was established by Village Resolution 20-28.

Infrastructure Fund (25)

The Village imposes a 0.0625% Special Municipal Gross Receipts Tax (without referendum), effective July 1996 through the adoption of Ordinance 181, a 0.0625% Special Municipal Gross Receipts Tax (without referendum), effective July 1996 through the adoption of Ordinance 182, and a 0.1250% Special Municipal Gross Receipts Tax (without referendum), effective January 2002 through the adoption of Ordinance 274 and has dedicated those revenues to this fund. The Infrastructure Fund accounts for the repair and replacement of sanitary sewer lines, storm sewers and other drainage improvements, streets and alleys and acquisition of rights-of-ways, and related facilities.

Local Government Correction Fund (26)

The Local Government Correction Fund tracks fees assessed and expenditures incurred for the care of prisoners. Any person convicted of violating any municipal ordinance that carries a jail sentence must pay a \$20 corrections fee to the Municipal Court to support the care and housing of adults and juveniles, per New Mexico Statutory requirements. The Local Government Correction Fund was established by Village Ordinance 151 and amended by Village Ordinance 303.

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Law Enforcement Protection Fund (27)

Provide equitable distribution of money for the use of maintenance and improvement of the Police Department in order to enhance the efficiency and effectiveness of law enforcement services and to sustain at a reasonable level the payments available to surviving eligible family members of a peace office killed in the line of duty. The Law Enforcement Protection Fund was created in accordance with Section 29-13-2 NMSA 1978.

Local DWI Fund (29)

Account for the operation of the DWI Program that serves Valencia County. Funding for this fund is provided by the LDWI grant and State distribution. The Local LDWI Fund was created in accordance with Section 11-6A-3 NMSA 1978.

Emergency Medical Service Fund (39)

To provide funds for the use in the establishment and enhancement of local emergency medical services, statewide emergency medical services, and trauma services, in order to reduce injury and loss of life. The Emergency Medical Service Fund was created in accordance with Section 24-10A-2 NMSA 1978.

American Rescue Plan Act Fund (61)

Track revenues and expenditures related to the American Rescue Plan Act (ARPA) signed into law through H.R. 1319 by President Biden in order to combat the COVID-19 pandemic. The American Rescue Plan Act Fund was established by Village Resolution 21-20.

Capital Projects Funds

Daniel Fernandez Park Improvements Fund (31)

Track revenues and expenditures related to improvements to Daniel Fernandez Memorial Park in Los Lunas. The Daniel Fernandez Park Improvements Fund was established by Village Resolution 19-15.

Aquatic Center Fund (32)

Track revenues and expenditures related to designing and constructing an Aquatic Center in Los Lunas. The Aquatic Center Fund was established by Village Resolution 21-20.

River Park and Bosque Improvements Fund (38)

Track revenues and expenditures related to improvements to River Park and Bosque open space in Los Lunas. The River Park and Bosque Improvements Fund was established by Village Resolution 19-15.

Sports Complex Improvements Fund (40)

Track revenues and expenditures related to improvements to the Sports Complex in Los Lunas. The Sports Complex Improvements Fund was established by Village Resolution 19-15.

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I-25 Interchange Fund (42)

Track revenues and expenditures related to construction of a new I-25 Interchange in Los Lunas. In FY 2019 the General Fund reserved \$2,500,000 of its fund balance to help fund the I-25 Interchange Project through Resolution 18-15. The I-25 Interchange Fund was established by Village Resolution 19-15.

Debt Service Funds

GRT Revenue Bond 2016 Fund (34)

The GRT Improvement Revenue Bonds, Series 2016 were issued for the purpose of acquiring, purchasing, improving, and rehabilitating land for governmental purposes, specially, the purchase of the Monte Vista/El Molino property for the School of Dreams Academy (SODA) project and cover all costs incidental to the foregoing and incidental to the issuance of bonds. Payment of the bonds will be solely from the State Shared Gross Receipts Tax and Municipal Share Gross Receipts Tax revenues. The GRT Revenue Bond 2016 Fund was established by Village Ordinance 405.

G.O. Bond 2016 Fund (36)

The Village of Los Lunas issued General Obligation Bonds for the purpose of providing fire protection including purchasing, providing, enlarging, and improving fire protection apparatus, equipment, facilities and paying costs of issuance of the bonds. The bonds are paid from ad valorem taxes which may be levied against all taxable property within Village limits. The G.O. Bond 2016 Fund was established by Village Ordinance 412.

Fiduciary Funds

Court Trust Fund (28)

Any person convicted of violating any municipal ordinance that carries a jail sentence must pay a \$3 judicial education fee to the Municipal Court to be used for education and training, including production of bench books and other written materials for municipal judges and other municipal court personnel. The Court Trust Fund was established by Village Ordinance 205 and amended by Village Ordinance 362.

Regional Dispatch Fund (45)

Track funds incurred for operating, administering and maintaining a joint enhanced 911 Regional Communications Center in Valencia County. The Valencia County Regional Emergency Communications Center (VRECC) was established by a Joint Powers Agreement between the City of Belen, the Village of Los Lunas, the Village of Bosque Farms, and Valencia County on June 6, 2006, and revised on June 19, 2016, to include partnerships with the Town of Peralta, the City of Rio Communities and American Medical Response (AMR) ambulance service.

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Employee Benefit Fund (60)

Upon the retirement of an employee who has served five years or more in the employ of the Village, has qualified for PERA retirement benefits, and is receiving PERA retirement benefits, the Village will pay to a health insurance carrier, for the benefit of the retiree, one-half of the retiree's health insurance premium charged by the health insurance carrier selected by the Village of Los Lunas to provide health insurance to Village retirees. The Employee Benefit Fund was established by Village Ordinance 306.

The Employee Benefit Fund is grouped with the General Fund in the Village's audited financial statements for financial reporting purposes but has been presented separately in the budget as a fiduciary fund.

Enterprise Funds

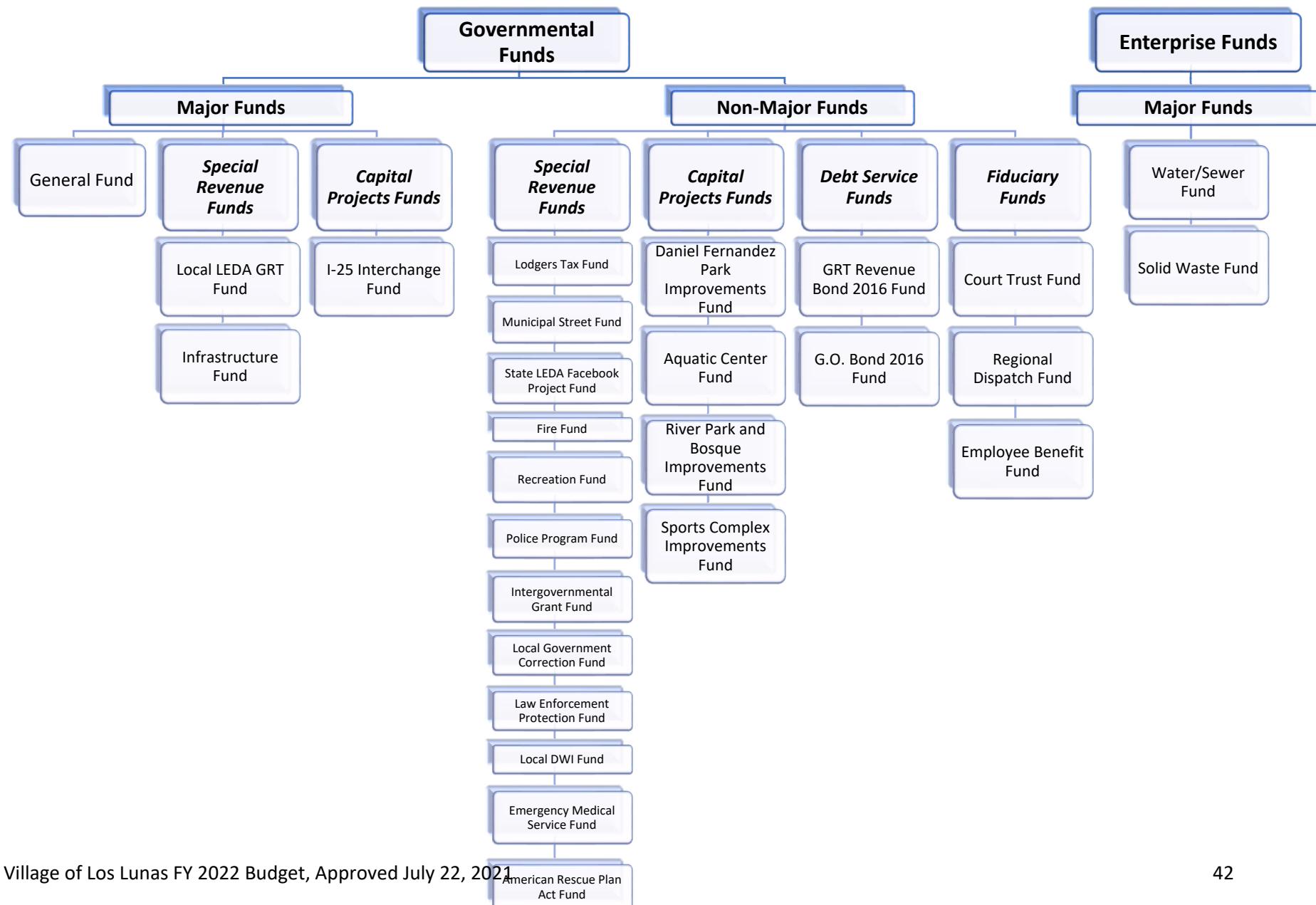
Water/Sewer Fund (41)

Account for the provisions of water and sewer services to Village residents and businesses. The Water/Sewer Fund was established by Village Ordinance 88.

Solid Waste Fund (43)

Account for the collection and disposal of solid waste from Village residents and businesses. The Solid Waste Fund was established by Village Ordinance 139.

Governmental and Enterprise Fund Relationships



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		Total		
		Governmental Funds	Total Enterprise Funds	Total
Revenues				
Gross Receipts Taxes	\$ 22,774,051	398,255	23,172,306	
Property Taxes	3,708,992	-	3,708,992	
Other Local Taxes	1,776,202	22,800	1,799,002	
Intergovernmental Grants/Distributions	17,826,633	4,268,000	22,094,633	
Charges for Services	2,932,887	12,974,877	15,907,764	
Miscellaneous Revenues	1,706,622	19,548	1,726,170	
Total Revenues	\$ 50,725,387	17,683,480	68,408,867	
Expenditures				
Salaries and Wages	\$ 10,308,574	2,094,377	12,402,951	
Employee Benefits	5,794,635	1,136,895	6,931,530	
Employee Training Costs	297,959	13,500	311,459	
Purchased Property Services	850,999	362,500	1,213,499	
Contractual Services	1,343,442	294,500	1,637,942	
Supplies	514,222	526,000	1,040,222	
Operating Costs	6,029,628	4,233,564	10,263,192	
Capital Outlay	41,138,693	7,071,000	48,209,693	
Debt Service	1,125,943	1,835,836	2,961,779	
Total Expenditures	\$ 67,404,095	17,568,172	84,972,267	
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ (16,678,708)	115,308	(16,563,400)	
Other Financing Sources (Uses)				
Transfers In	\$ 6,848,459	-	6,848,459	
Transfers Out	(6,427,849)	(420,610)	(6,848,459)	
Total Other Financing Sources (Uses)	\$ 420,610	(420,610)	-	
Net Change in Fund Balance	(16,258,098)	(305,302)	(16,563,400)	
Fund Balance, beginning	53,644,697	48,854,604	102,499,301	
Fund Balance, ending	\$ 37,386,599	48,549,302	85,935,901	

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	Major Funds			
	General Fund	Local LEDA Fund	GRT Fund	I-25
				Interchange Capital Projects Fund
Revenues				
Gross Receipts Taxes	\$ 18,802,790	-	2,387,261	-
Property Taxes	3,244,202	-	-	-
Other Local Taxes	1,198,202	-	-	-
Intergovernmental Grants/Distributions	172,131	-	4,405,252	8,670,217
Charges for Services	1,965,738	-	-	-
Miscellaneous Revenues	216,800	-	-	901,586
Total Revenues	\$ 25,599,863	-	6,792,513	9,571,803
Expenditures				
Salaries and Wages	\$ 8,839,016	-	-	-
Employee Benefits	4,796,792	-	-	-
Employee Training Costs	238,977	-	-	-
Purchased Property Services	850,999	-	-	-
Contractual Services	709,674	-	-	-
Supplies	321,167	-	-	-
Operating Costs	4,341,663	-	400,000	-
Capital Outlay	3,221,327	7,745,487	7,744,551	10,515,182
Debt Service	181,678	-	-	-
Total Expenditures	\$ 23,501,293	7,745,487	8,144,551	10,515,182
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ 2,098,570	(7,745,487)	(1,352,038)	(943,379)
Other Financing Sources (Uses)				
Transfers In	\$ 360,000	2,350,129	-	-
Transfers Out	(6,169,129)	-	(258,720)	-
Total Other Financing Sources (Uses)	\$ (5,809,129)	2,350,129	(258,720)	-
Net Change in Fund Balance	(3,710,559)	(5,395,358)	(1,610,758)	(943,379)
Fund Balance, beginning	31,086,126	5,581,084	4,314,907	943,379
Fund Balance, ending	\$ 27,375,567	185,726	2,704,149	-

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	Non-Major Governmental Funds	Total Governmental Funds
Revenues		
Gross Receipts Taxes	1,584,000	22,774,051
Property Taxes	464,790	3,708,992
Other Local Taxes	578,000	1,776,202
Intergovernmental Grants/Distributions	4,579,033	17,826,633
Charges for Services	967,149	2,932,887
Miscellaneous Revenues	588,236	1,706,622
Total Revenues	8,761,208	50,725,387
Expenditures		
Salaries and Wages	1,469,558	10,308,574
Employee Benefits	997,843	5,794,635
Employee Training Costs	58,982	297,959
Purchased Property Services	-	850,999
Contractual Services	633,768	1,343,442
Supplies	193,055	514,222
Operating Costs	1,287,965	6,029,628
Capital Outlay	11,912,146	41,138,693
Debt Service	944,265	1,125,943
Total Expenditures	17,497,582	67,404,095
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	(8,736,374)	(16,678,708)
Other Financing Sources (Uses)		
Transfers In	4,138,330	6,848,459
Transfers Out	-	(6,427,849)
Total Other Financing Sources (Uses)	4,138,330	420,610
Net Change in Fund Balance	(4,598,044)	(16,258,098)
Fund Balance, beginning	11,719,201	53,644,697
Fund Balance, ending	7,121,157	37,386,599

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Consolidated Financial Schedule (Continued)
June 30, 2022**

	Water/Sewer Fund	Solid Waste Fund	Total Enterprise Funds
Revenues			
Gross Receipts Taxes	\$ -	398,255	398,255
Other Local Taxes	-	22,800	22,800
Intergovernmental Grants/Distributions	4,268,000	-	4,268,000
Charges for Services	10,200,630	2,774,247	12,974,877
Miscellaneous Revenues	18,720	828	19,548
Total Revenues	\$ 14,487,350	3,196,130	17,683,480
Expenditures			
Salaries and Wages	\$ 1,368,176	726,201	2,094,377
Employee Benefits	728,011	408,884	1,136,895
Employee Training Costs	10,000	3,500	13,500
Purchased Property Services	149,500	213,000	362,500
Contractual Services	294,500	-	294,500
Supplies	504,000	22,000	526,000
Operating Costs	3,003,999	1,229,565	4,233,564
Capital Outlay	6,877,000	194,000	7,071,000
Debt Service	1,835,836	-	1,835,836
Total Expenditures	\$ 14,771,022	2,797,150	17,568,172
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ (283,672)	398,980	115,308
Other Financing Sources (Uses)			
Transfers Out	\$ (420,610)	-	(420,610)
Total Other Financing Sources (Uses)	\$ (420,610)	-	(420,610)
Net Change in Fund Balance	(704,282)	398,980	(305,302)
Fund Balance, beginning	41,506,352	7,348,252	48,854,604
Fund Balance, ending	\$ 40,802,070	7,747,232	48,549,302

STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
 Consolidated Financial Schedule (Continued)
 June 30, 2022

Special Revenue Funds					
	Lodgers Tax Fund	Municipal Street Improvement Fund	State LEDA Facebook Project Fund	Fire Fund	
Revenues					
Gross Receipts Taxes	\$ -	-	-	-	-
Property Taxes	-	-	-	-	-
Other Local Taxes	87,000	491,000	-	-	-
Intergovernmental Grants/Distributions	-	-	-	194,253	194,253
Charges for Services	-	-	-	-	-
Miscellaneous Revenues	-	60	-	400	400
Total Revenues	\$ 87,000	491,060	-	194,653	194,653
Expenditures					
Salaries and Wages	\$ -	-	-	-	-
Employee Benefits	-	-	-	-	-
Employee Training Costs	-	-	-	4,000	4,000
Contractual Services	-	-	-	-	-
Supplies	-	-	-	90,130	90,130
Operating Costs	93,000	180,000	60,000	48,818	48,818
Capital Outlay	40,000	65,000	4,817,859	48,384	48,384
Debt Service	-	183,065	-	40,797	40,797
Total Expenditures	\$ 133,000	428,065	4,877,859	232,129	232,129
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ (46,000)	62,995	(4,877,859)	(37,476)	(37,476)
Other Financing Sources (Uses)					
Transfers In	\$ -	60,610	-	-	-
Total Other Financing Sources (Uses)	\$ -	60,610	-	-	-
Net Change in Fund Balance	(46,000)	123,605	(4,877,859)	(37,476)	(37,476)
Fund Balance, beginning	251,840	293,380	4,877,859	257,009	257,009
Fund Balance, ending	\$ 205,840	416,985	-	219,533	219,533

STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
 Consolidated Financial Schedule (Continued)
 June 30, 2022

Special Revenue Funds					
	Recreation Fund	Police Program Fund	Intergovern- mental Grant Fund	Local Government Correction Fund	Law Enforcement Protection Fund
Revenues					
Gross Receipts Taxes	-	-	-	-	-
Property Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Intergovernmental Grants/Distributions	-	18,900	12,876	-	43,400
Charges for Services	131,250	-	-	15,000	-
Miscellaneous Revenues	-	40,000	-	-	-
Total Revenues	131,250	58,900	12,876	15,000	43,400
Expenditures					
Salaries and Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Employee Training Costs	-	-	-	-	-
Contractual Services	-	42,800	-	-	-
Supplies	-	-	-	-	43,400
Operating Costs	73,450	58,900	23,501	15,000	-
Capital Outlay	15,000	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	131,250	58,900	23,501	15,000	43,400
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)				(10,625)	
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance				(10,625)	
Fund Balance, beginning	495,360	52,953	10,625	148,205	-
Fund Balance, ending	495,360	52,953	-	148,205	-

STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
 Consolidated Financial Schedule (Continued)
 June 30, 2022

Special Revenue Funds				
	Emergency Medical Service Local DWI Fund	American Rescue Plan Act Fund	Total Non- Major Special Revenue Funds	
Revenues				
Gross Receipts Taxes	-	-	-	-
Property Taxes	-	-	-	-
Other Local Taxes	-	-	-	578,000
Intergovernmental Grants/Distributions	634,321	13,696	1,985,903	2,903,349
Charges for Services	19,125	-	-	165,375
Miscellaneous Revenues	-	-	-	40,460
Total Revenues	653,446	13,696	1,985,903	3,687,184
Expenditures				
Salaries and Wages	288,186	-	-	288,186
Employee Benefits	143,381	-	-	143,381
Employee Training Costs	9,982	-	-	13,982
Contractual Services	106,468	-	-	149,268
Supplies	16,025	-	-	149,555
Operating Costs	89,404	13,696	-	655,769
Capital Outlay	-	-	1,985,903	6,972,146
Debt Service	-	-	-	223,862
Total Expenditures	653,446	13,696	1,985,903	8,596,149
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)				(4,908,965)
Other Financing Sources (Uses)				
Transfers In	-	-	-	60,610
Total Other Financing Sources (Uses)	-	-	-	60,610
Net Change in Fund Balance				(4,848,355)
Fund Balance, beginning	99,694	4,862	-	6,491,787
Fund Balance, ending	99,694	4,862	-	1,643,432

STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
 Consolidated Financial Schedule (Continued)
 June 30, 2022

Capital Projects Funds					
	Daniel Fernandez Park Improvements Fund	River Park and Aquatic Center Fund	Bosque Improvements Fund	Sports Complex Improvements Fund	Total Non-Major Capital Projects Funds
Revenues					
Gross Receipts Taxes	-	-	-	-	-
Property Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Intergovernmental Grants/Distributions	300,000	150,000	450,000	521,000	1,421,000
Charges for Services	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
Total Revenues	300,000	150,000	450,000	521,000	1,421,000
Expenditures					
Salaries and Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Employee Training Costs	-	-	-	-	-
Contractual Services	-	250,000	50,000	-	300,000
Supplies	-	-	-	-	-
Operating Costs	-	-	-	-	-
Capital Outlay	2,300,000	-	400,000	2,240,000	4,940,000
Debt Service	-	-	-	-	-
Total Expenditures	2,300,000	250,000	450,000	2,240,000	5,240,000
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	(2,000,000)	(100,000)	-	(1,719,000)	(3,819,000)
Other Financing Sources (Uses)					
Transfers In	2,000,000	100,000	-	1,719,000	3,819,000
Total Other Financing Sources (Uses)	2,000,000	100,000	-	1,719,000	3,819,000
Net Change in Fund Balance					
Fund Balance, beginning	-	-	-	(219,221)	(219,221)
Fund Balance, ending	-	-	-	(219,221)	(219,221)

STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
 Consolidated Financial Schedule (Continued)
 June 30, 2022

Debt Service Funds			
	GRT Revenue		
	Bond 2016	G.O. Bond 2016	Total Debt Service Funds
	Fund	Fund	Funds
Revenues			
Gross Receipts Taxes	-	-	-
Property Taxes	-	464,790	464,790
Other Local Taxes	-	-	-
Intergovernmental Grants/Distributions	-	-	-
Charges for Services	-	-	-
Miscellaneous Revenues	-	-	-
Total Revenues	-	464,790	464,790
Expenditures			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Employee Training Costs	-	-	-
Contractual Services	-	-	-
Supplies	-	-	-
Operating Costs	-	-	-
Capital Outlay	-	-	-
Debt Service	258,720	461,683	720,403
Total Expenditures	258,720	461,683	720,403
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	(258,720)	3,107	(255,613)
Other Financing Sources (Uses)			
Transfers In	258,720	-	258,720
Total Other Financing Sources (Uses)	258,720	-	258,720
Net Change in Fund Balance	-	3,107	3,107
Fund Balance, beginning	-	471,139	471,139
Fund Balance, ending	-	474,246	474,246

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VILLAGE OF LOS LUNAS
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June 30, 2022**

Fiduciary Funds

	Court Trust Fund	Regional Dispatch Fund	Employee Benefit Fund	Total Agency Funds	Total Non-Major Funds
Revenues					
Gross Receipts Taxes	-	1,584,000	-	1,584,000	1,584,000
Property Taxes	-	-	-	-	464,790
Other Local Taxes	-	-	-	-	578,000
Intergovernmental Grants/Distributions	-	254,684	-	254,684	4,579,033
Charges for Services	24,000	777,774	-	801,774	967,149
Miscellaneous Revenues	-	500	547,276	547,776	588,236
Total Revenues	24,000	2,616,958	547,276	3,188,234	8,761,208
Expenditures					
Salaries and Wages	-	1,181,372	-	1,181,372	1,469,558
Employee Benefits	-	699,934	154,528	854,462	997,843
Employee Training Costs	-	45,000	-	45,000	58,982
Contractual Services	-	184,500	-	184,500	633,768
Supplies	-	43,500	-	43,500	193,055
Operating Costs	24,000	608,196	-	632,196	1,287,965
Capital Outlay	-	-	-	-	11,912,146
Debt Service	-	-	-	-	944,265
Total Expenditures	24,000	2,762,502	154,528	2,941,030	17,497,582
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)					
	-	(145,544)	392,748	247,204	(8,736,374)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	4,138,330
Total Other Financing Sources (Uses)	-	-	-	-	4,138,330
Net Change in Fund Balance					
Fund Balance, beginning	-	(145,544)	392,748	247,204	(4,598,044)
Fund Balance, ending	(198)	1,232,836	3,742,858	4,975,496	11,719,201
	(198)	1,087,292	4,135,606	5,222,700	7,121,157

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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June 30, 2021**

		Total		
		Governmental Funds	Total Enterprise Funds	Total
Revenues				
Gross Receipts Taxes	\$ 28,436,103	419,192	28,855,295	
Property Taxes	3,702,187	-	3,702,187	
Other Local Taxes	1,946,187	29,183	1,975,370	
Intergovernmental Grants/Distributions	3,529,293	74,181	3,603,474	
Charges for Services	3,021,272	14,681,717	17,702,989	
Miscellaneous Revenues	1,715,875	92,106	1,807,981	
Total Revenues	\$ 42,350,917	15,296,379	57,647,296	
Expenditures				
Salaries and Wages	\$ 8,614,443	1,759,373	10,373,816	
Employee Benefits	4,357,401	881,805	5,239,206	
Employee Training Costs	117,814	9,407	127,221	
Purchased Property Services	606,426	339,394	945,820	
Contractual Services	688,158	254,879	943,037	
Supplies	302,415	237,556	539,971	
Operating Costs	4,550,631	3,723,061	8,273,692	
Capital Outlay	10,018,875	8,101,546	18,120,421	
Debt Service	1,123,837	207,056	1,330,893	
Total Expenditures	\$ 30,380,000	15,514,077	45,894,077	
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ 11,970,917	(217,698)	11,753,219	
Other Financing Sources (Uses)				
Transfers In	\$ 3,233,425	-	3,233,425	
Transfers Out	(1,691,218)	(1,542,207)	(3,233,425)	
Total Other Financing Sources (Uses)	\$ 1,542,207	(1,542,207)	-	
Net Change in Fund Balance	13,513,124	(1,759,905)	11,753,219	
Fund Balance, beginning	40,131,573	50,614,509	90,746,082	
Fund Balance, ending	\$ 53,644,697	48,854,604	102,499,301	

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 June 30, 2021

	Major Funds			
	General Fund	Local LEDA Fund	GRT Fund	I-25
				Interchange Capital Projects Fund
Revenues				
Gross Receipts Taxes	\$ 22,781,570	-	3,923,037	-
Property Taxes	3,234,932	-	-	-
Other Local Taxes	1,459,544	-	-	-
Intergovernmental Grants/Distributions	229,883	-	1,566,102	56,963
Charges for Services	2,104,075	-	-	-
Miscellaneous Revenues	307,806	-	10,709	1,098,414
Total Revenues	\$ 30,117,810	-	5,499,848	1,155,377
Expenditures				
Salaries and Wages	\$ 7,387,492	-	-	-
Employee Benefits	3,685,243	-	-	-
Employee Training Costs	97,600	-	-	-
Purchased Property Services	606,426	-	-	-
Contractual Services	455,911	-	-	-
Supplies	203,744	-	-	-
Operating Costs	2,849,829	-	412,051	-
Capital Outlay	937,603	1,130,805	3,640,523	1,343,636
Debt Service	178,865	-	-	-
Total Expenditures	\$ 16,402,713	1,130,805	4,052,574	1,343,636
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ 13,715,097	(1,130,805)	1,447,274	(188,259)
Other Financing Sources (Uses)				
Transfers In	\$ 360,000	1,686,757	-	-
Transfers Out	(1,991,606)	-	(128,708)	-
Total Other Financing Sources (Uses)	\$ (1,631,606)	1,686,757	(128,708)	-
Net Change in Fund Balance	12,083,491	555,952	1,318,566	(188,259)
Fund Balance, beginning	19,002,635	5,025,132	2,996,341	1,131,638
Fund Balance, ending	\$ 31,086,126	5,581,084	4,314,907	943,379

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	Non-Major Governmental Funds	Total Governmental Funds
Revenues		
Gross Receipts Taxes	1,731,496	28,436,103
Property Taxes	467,255	3,702,187
Other Local Taxes	486,643	1,946,187
Intergovernmental Grants/Distributions	1,676,345	3,529,293
Charges for Services	917,197	3,021,272
Miscellaneous Revenues	298,946	1,715,875
Total Revenues	5,577,882	42,350,917
Expenditures		
Salaries and Wages	1,226,951	8,614,443
Employee Benefits	672,158	4,357,401
Employee Training Costs	20,214	117,814
Purchased Property Services	-	606,426
Contractual Services	232,247	688,158
Supplies	98,671	302,415
Operating Costs	1,288,751	4,550,631
Capital Outlay	2,966,308	10,018,875
Debt Service	944,972	1,123,837
Total Expenditures	7,450,272	30,380,000
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	(1,872,390)	11,970,917
Other Financing Sources (Uses)		
Transfers In	1,186,668	3,233,425
Transfers Out	429,096	(1,691,218)
Total Other Financing Sources (Uses)	1,615,764	1,542,207
Net Change in Fund Balance	(256,626)	13,513,124
Fund Balance, beginning	11,975,827	40,131,573
Fund Balance, ending	11,719,201	53,644,697

**STATE OF NEW MEXICO
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	Water/Sewer Fund	Solid Waste Fund	Total Enterprise Funds
Revenues			
Gross Receipts Taxes	\$ -	419,192	419,192
Other Local Taxes	-	29,183	29,183
Intergovernmental Grants/Distributions	74,181	-	74,181
Charges for Services	10,764,321	3,917,396	14,681,717
Miscellaneous Revenues	91,796	310	92,106
Total Revenues	\$ 10,930,298	4,366,081	15,296,379
Expenditures			
Salaries and Wages	\$ 1,110,506	648,867	1,759,373
Employee Benefits	534,323	347,482	881,805
Employee Training Costs	9,407	-	9,407
Purchased Property Services	119,355	220,039	339,394
Contractual Services	254,879	-	254,879
Supplies	220,901	16,655	237,556
Operating Costs	2,707,980	1,015,081	3,723,061
Capital Outlay	7,617,874	483,672	8,101,546
Debt Service	207,056	-	207,056
Total Expenditures	\$ 12,782,281	2,731,796	15,514,077
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ (1,851,983)	1,634,285	(217,698)
Other Financing Sources (Uses)			
Transfers In	\$ -	-	-
Transfers Out	(343,846)	(1,198,361)	(1,542,207)
Total Other Financing Sources (Uses)	\$ (343,846)	(1,198,361)	(1,542,207)
Net Change in Fund Balance	(2,195,829)	435,924	(1,759,905)
Fund Balance, beginning	43,702,181	6,912,328	50,614,509
Fund Balance, ending	\$ 41,506,352	7,348,252	48,854,604

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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June 30, 2020**

		Total		
		Governmental Funds	Total Enterprise Funds	Total
Revenues				
Gross Receipts Taxes	\$ 24,047,281	435,835	24,483,116	
Property Taxes	3,502,902	-	3,502,902	
Other Local Taxes	1,535,957	18,984	1,554,941	
Intergovernmental Grants/Distributions	5,647,962	982,378	6,630,340	
Charges for Services	3,200,186	12,680,913	15,881,099	
Miscellaneous Revenues	697,577	138,274	835,851	
Total Revenues	\$ 38,631,865	14,256,384	52,888,249	
Expenditures				
Salaries and Wages	\$ 8,426,823	1,577,008	10,003,831	
Employee Benefits	4,598,825	1,014,378	5,613,203	
Employee Training Costs	169,591	9,806	179,397	
Purchased Property Services	741,249	337,792	1,079,041	
Contractual Services	973,049	262,234	1,235,283	
Supplies	387,875	287,018	674,893	
Operating Costs	5,131,367	6,975,144	12,106,511	
Capital Outlay	12,589,602	390,338	12,979,940	
Debt Service	1,161,072	134,697	1,295,769	
Total Expenditures	\$ 34,179,453	10,988,415	45,167,868	
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ 4,452,412	3,267,969	7,720,381	
Other Financing Sources (Uses)				
Transfers In	\$ 4,675,248	-	4,675,248	
Transfers Out	(4,308,759)	(366,489)	(4,675,248)	
Total Other Financing Sources (Uses)	\$ 366,489	(366,489)	-	
Net Change in Fund Balance	4,818,901	2,901,480	7,720,381	
Fund Balance, beginning	35,312,672	47,713,029	83,025,701	
Fund Balance, ending	\$ 40,131,573	50,614,509	90,746,082	

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 VILLAGE OF LOS LUNAS
 Consolidated Financial Schedule (Continued)
 June 30, 2020

	Major Funds			
	General Fund	Local LEDA Fund	GRT Fund	I-25
				Interchange Capital Projects Fund
Revenues				
Gross Receipts Taxes	\$ 19,024,072	-	3,496,969	-
Property Taxes	2,891,513	-	-	-
Other Local Taxes	1,034,304	-	-	-
Intergovernmental Grants/Distributions	406,395	-	1,767,364	280,249
Charges for Services	2,225,465	-	-	-
Miscellaneous Revenues	446,145	-	-	-
Total Revenues	\$ 26,027,894	-	5,264,333	280,249
Expenditures				
Salaries and Wages	\$ 7,216,074	-	-	-
Employee Benefits	3,907,736	-	-	-
Employee Training Costs	143,263	-	-	-
Purchased Property Services	741,249	-	-	-
Contractual Services	713,256	-	-	-
Supplies	205,065	-	-	-
Operating Costs	3,836,357	-	625,159	-
Capital Outlay	1,899,928	1,953,336	3,443,229	1,648,611
Debt Service	220,148	-	-	-
Total Expenditures	\$ 18,883,076	1,953,336	4,068,388	1,648,611
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ 7,144,818	(1,953,336)	1,195,945	(1,368,362)
Other Financing Sources (Uses)				
Transfers In	\$ 360,000	2,030,365	-	2,500,000
Transfers Out	(4,892,277)	-	(256,700)	-
Total Other Financing Sources (Uses)	\$ (4,532,277)	2,030,365	(256,700)	2,500,000
Net Change in Fund Balance	2,612,541	77,029	939,245	1,131,638
Fund Balance, beginning	16,390,094	4,948,103	2,057,096	-
Fund Balance, ending	\$ 19,002,635	5,025,132	2,996,341	1,131,638

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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June 30, 2020**

	Non-Major Governmental Funds	Total Governmental Funds
Revenues		
Gross Receipts Taxes	1,526,240	24,047,281
Property Taxes	611,389	3,502,902
Other Local Taxes	501,653	1,535,957
Intergovernmental Grants/Distributions	3,193,954	5,647,962
Charges for Services	974,721	3,200,186
Miscellaneous Revenues	251,432	697,577
Total Revenues	7,059,389	38,631,865
Expenditures		
Salaries and Wages	1,210,749	8,426,823
Employee Benefits	691,089	4,598,825
Employee Training Costs	26,328	169,591
Purchased Property Services	-	741,249
Contractual Services	259,793	973,049
Supplies	182,810	387,875
Operating Costs	669,851	5,131,367
Capital Outlay	3,644,498	12,589,602
Debt Service	940,924	1,161,072
Total Expenditures	7,626,042	34,179,453
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)		
	(566,653)	4,452,412
Other Financing Sources (Uses)		
Transfers In	(215,117)	4,675,248
Transfers Out	840,218	(4,308,759)
Total Other Financing Sources (Uses)	625,101	366,489
Net Change in Fund Balance		
Fund Balance, beginning	58,448	4,818,901
Fund Balance, ending	11,917,379	35,312,672
	11,975,827	40,131,573

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Consolidated Financial Schedule (Continued)
June 30, 2020**

	Water/Sewer Fund	Solid Waste Fund	Total Enterprise Funds
Revenues			
Gross Receipts Taxes	\$ -	435,835	435,835
Other Local Taxes	-	18,984	18,984
Intergovernmental Grants/Distributions	982,378	-	982,378
Charges for Services	10,014,911	2,666,002	12,680,913
Miscellaneous Revenues	72,050	66,224	138,274
Total Revenues	\$ 11,069,339	3,187,045	14,256,384
Expenditures			
Salaries and Wages	\$ 1,013,687	563,321	1,577,008
Employee Benefits	654,240	360,138	1,014,378
Employee Training Costs	8,826	980	9,806
Purchased Property Services	149,299	188,493	337,792
Contractual Services	262,234	-	262,234
Supplies	266,075	20,943	287,018
Operating Costs	5,374,674	1,600,470	6,975,144
Capital Outlay	372,961	17,377	390,338
Debt Service	134,697	-	134,697
Total Expenditures	\$ 8,236,693	2,751,722	10,988,415
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ 2,832,646	435,323	3,267,969
Other Financing Sources (Uses)			
Transfers In	\$ -	-	-
Transfers Out	(339,777)	(26,712)	(366,489)
Total Other Financing Sources (Uses)	\$ (339,777)	(26,712)	(366,489)
Net Change in Fund Balance	2,492,869	408,611	2,901,480
Fund Balance, beginning	41,209,312	6,503,717	47,713,029
Fund Balance, ending	\$ 43,702,181	6,912,328	50,614,509

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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June 30, 2022**

Changes in Fund Balance

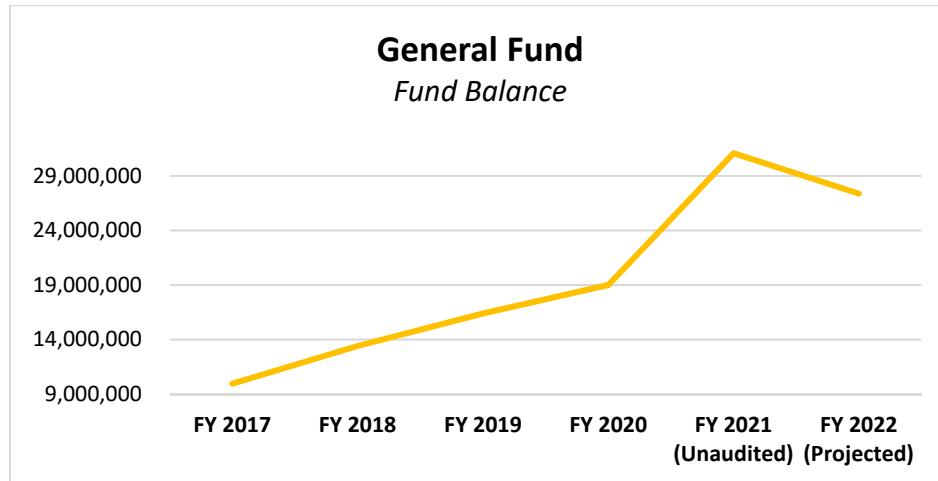
Analysis of fund balance for each of the Village's funds can be useful in budgeting for the subsequent fiscal years as it reflects the amount of cash and other assets in excess or deficit of its related payables and other liabilities which are available for operations. A positive fund balance indicates that it has excess assets that can be used to provide services to Village constituents and/or there is a saving pattern for a future planned project in which funds are placed in reserve. Such positive fund balance is generally budgeted to supplement the fund in years where budgeted expenditures exceed its planned revenues. A negative fund balance indicates potential cash shortfall or revenues aren't generating enough to supplement the fund. The Village is diligent in ensuring that funds maintain a positive fund balance and immediately analyzes any fund in which the balance falls negative.

This section covers the fund balance trends of the past five years for each major fund, determined as of the Village's June 30, 2022 fiscal year end and its aggregate non-major funds. The information is presented on the modified accrual basis of accounting and includes increases and decreases to each fund's fund balance. Increases represent revenues, transfers in and other financing sources while decreases represent all expenditures, transfers out and other financing uses.

Further information on financial statement fund balance can be obtained by reviewing the Village's audited financial statements available by fiscal year on our website.

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2022**

General Fund



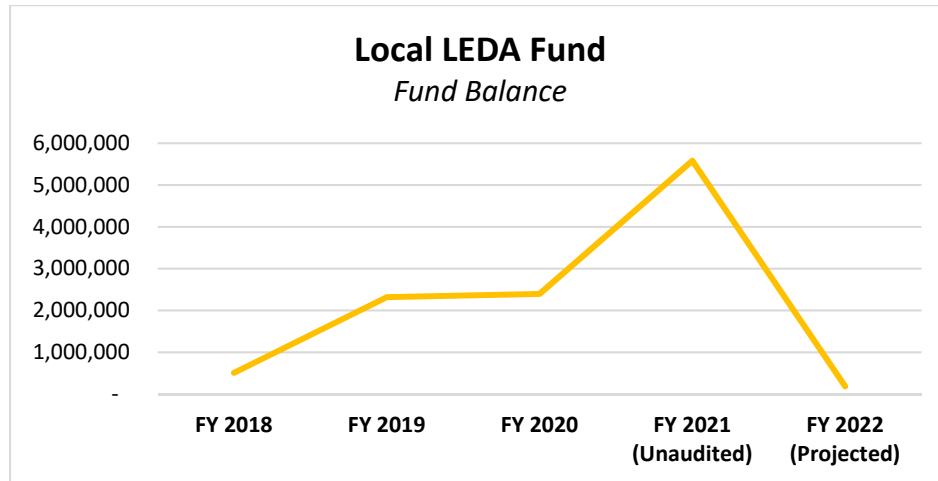
	FY 2017	FY 2018	FY 2019	FY 2020	(Unaudited) FY 2021	(Projected) FY 2022
Beginning balance	\$ 9,738,216	9,962,882	13,406,670	16,390,094	19,002,635	31,086,126
Increases	20,838,469	27,001,694	23,307,914	26,387,894	30,477,810	25,959,863
Decreases	(20,613,803)	(23,557,906)	(20,324,490)	(23,775,353)	(18,394,319)	(29,670,422)
Ending balance	9,962,882	13,406,670	16,390,094	19,002,635	31,086,126	27,375,567
Percent Change	2.31%	34.57%	22.25%	15.94%	63.59%	(11.94%)

The general fund balance has been growing steadily for the last several years. In 2017, the gross receipts tax revenue increased as a result of significant construction projects in the community. In 2020, the gross receipts tax rate increased from 8.63875% to 8.6750%, an increase of 0.3625% through the adoption of Village Ordinance 447. Through the adoption of the FY 2022 budget, the following major one-time capital projects were funded by the excess fund balance:

- Construction of a second gym at the Daniel Fernandez Memorial Park
- Installation of artificial turf and lights and the Sports Complex

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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Local LEDA Fund



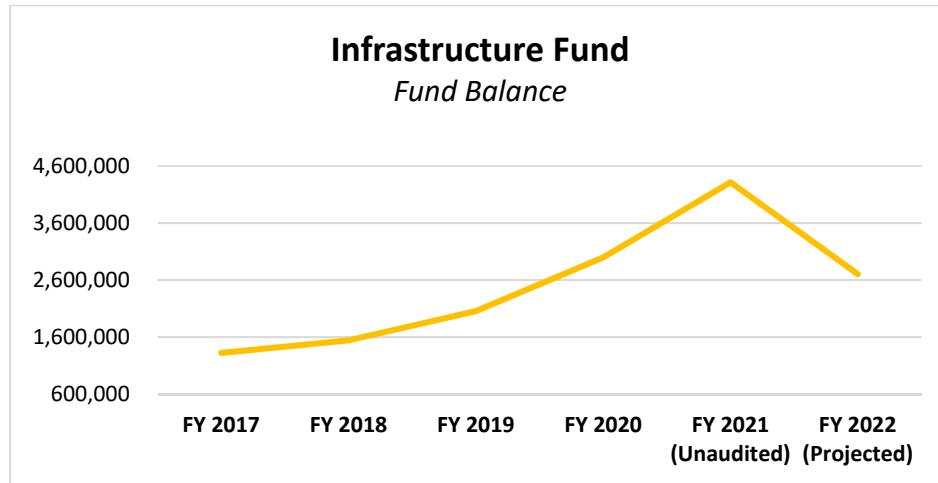
	FY 2017	FY 2018	FY 2019	FY 2020	(Unaudited)	(Projected)
					FY 2021	FY 2022
Beginning balance	\$ -	517,103	3,138,070	4,948,103	5,025,132	5,581,084
Increases	517,103	2,630,224	2,124,548	2,030,365	1,686,757	2,350,129
Decreases	-	(9,257)	(314,515)	(1,953,336)	(1,130,805)	(7,745,487)
Ending balance	517,103	3,138,070	4,948,103	5,025,132	5,581,084	185,726
Percent Change	100%	506.86%	57.68%	1.56%	11.06%	(96.67%)

The local LEDA fund balance is correlated to the expenditures in the general fund, as such the related increases and decreases to expenditures in the general fund impact the increases to the local LEDA fund. Resolution 21-09 was adopted and as a result there will no longer be funds transferred into the local LEDA fund. Through the adoption of the FY 2022 budget, the following major one-time capital projects were funded by the remaining fund balance:

- Arsenic treatment facility at Well 3
- Arsenic treatment facility at Well 7
- Central NM Rail Park water line extension

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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Infrastructure Fund



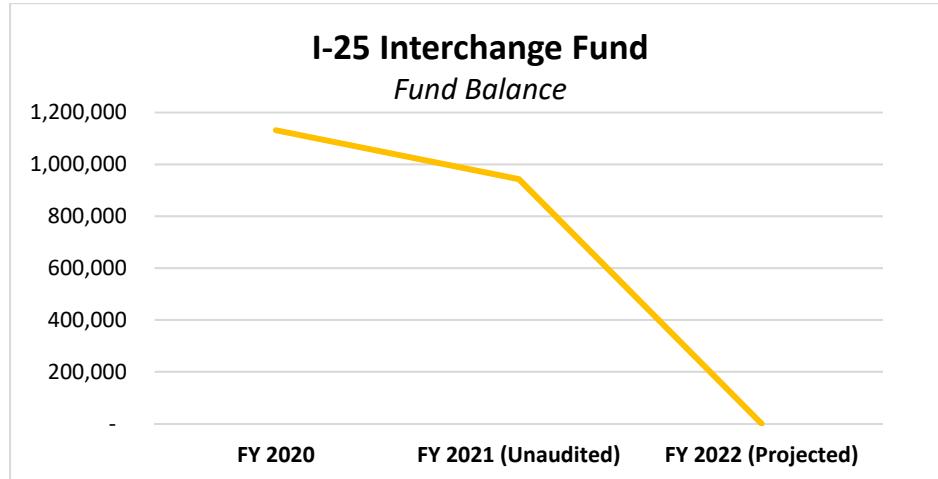
	FY 2017	FY 2018	FY 2019	FY 2020	(Unaudited) FY 2021	(Projected) FY 2022
Beginning balance	\$ 1,123,800	1,321,875	1,542,038	2,057,096	2,996,341	4,314,907
Increases	3,028,826	3,875,376	7,548,002	5,264,333	5,499,848	6,792,513
Decreases	(2,830,751)	(3,655,213)	(7,032,944)	(4,325,088)	(4,181,282)	(8,403,271)
Ending balance	1,321,875	1,542,038	2,057,096	2,996,341	4,314,907	2,704,149
Percent Change	17.63%	16.66%	33.40%	45.66%	44.01%	(37.33%)

The infrastructure fund balance has been growing steadily for the last several years. The infrastructure fund is funded through intergovernmental grants and gross receipts tax revenue. In 2017, the gross receipts tax revenue increased as a result of significant construction projects in the community. Through the adoption of the FY 2022 budget, the following major one-time capital projects were funded by the excess fund balance:

- Roadway and ADA sidewalk improvements on Entrada Rd.
- Metropolitan Redevelopment Area (MRA) infrastructure development projects
- Pedestrian and bike trail from Romeroville to Griego Rd.
- Roadway and ADA sidewalk improvements and pedestrian and bike trail on South Los Lentes Rd. from Aspen Dr. to Morris Rd.
- Roadway improvements, water/sewer utility replacements, storm water and ADA sidewalk improvements to Carson Dr.

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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I-25 Interchange Fund



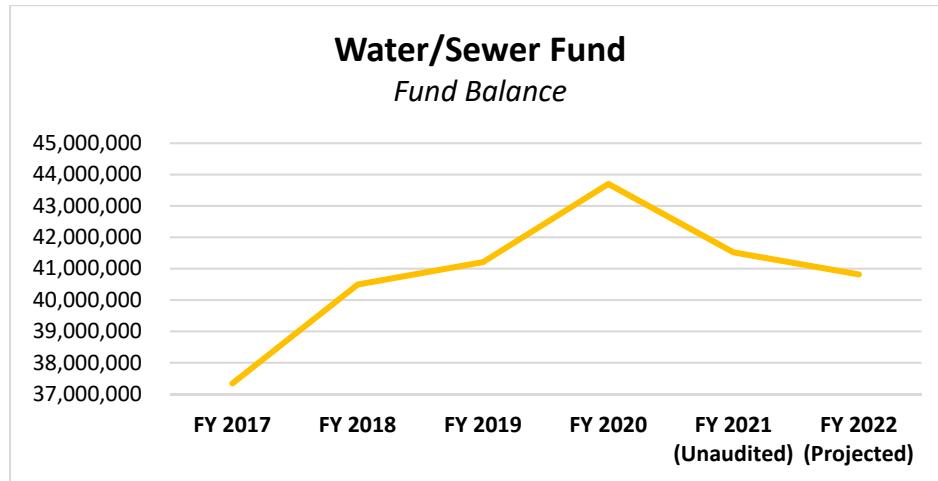
	\$	(Unaudited)		(Projected)
		FY 2020	FY 2021	FY 2022
Beginning balance	\$	-	1,131,638	943,379
Increases		2,780,249	1,155,377	9,571,803
Decreases		(1,648,611)	(1,343,636)	(10,515,182)
Ending balance		1,131,638	943,379	-
Percent Change		100%	(16.64%)	(100%)

The governing body passed Resolution 18-15 to commit \$2,500,000 of the general fund balance to the I-25 Interchange project. In FY 2020, the I-25 Interchange fund was created and a transfer from the general fund was made. The Village has been successful in obtaining grants from the New Mexico Department of Transportation and the New Department of Finance and Administration. Through the adoption of the FY 2022 budget, the following costs related to the I-25 Interchange project have been funded:

- Design of a new I-25 Interchange/East-West Corridor
- Completion of an Interchange Access Change Request (IACR) study
- Acquiring necessary right-of-way access

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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Water/Sewer Fund

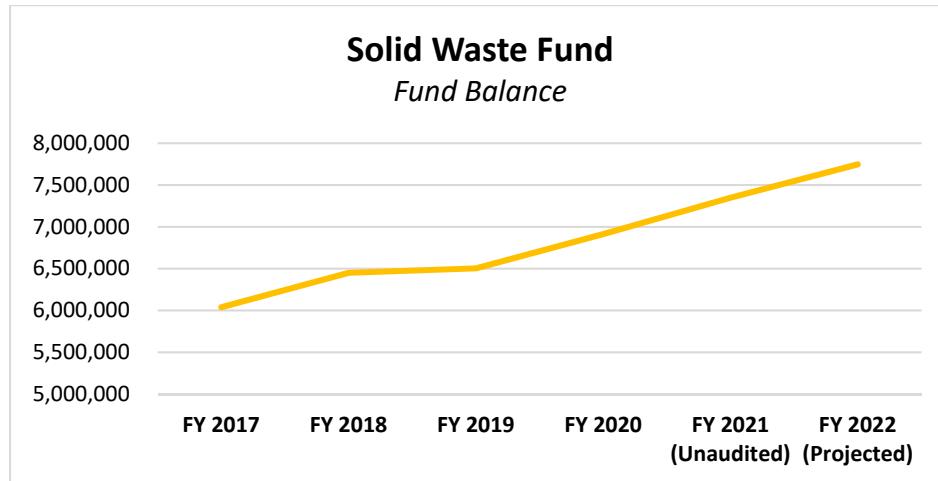


	FY 2017	FY 2018	FY 2019	FY 2020	(Unaudited) FY 2021	(Projected) FY 2022
Beginning balance	\$ 35,256,020	37,342,160	40,493,948	41,209,312	43,702,181	41,506,352
Increases	9,949,838	10,921,861	8,975,901	11,069,339	10,930,298	14,487,350
Decreases	(7,863,698)	(7,770,073)	(8,260,537)	(8,576,470)	(13,126,127)	(15,191,632)
Ending balance	37,342,160	40,493,948	41,209,312	43,702,181	41,506,352	40,802,070
Percent Change	5.92%	8.44%	1.77%	6.05%	(5.02%)	(1.70%)

The water/sewer fund balance has been growing steadily for the last several years. Through the adoption of the FY 2022 budget, there were no significant fluctuations in fund balance.

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Solid Waste Fund

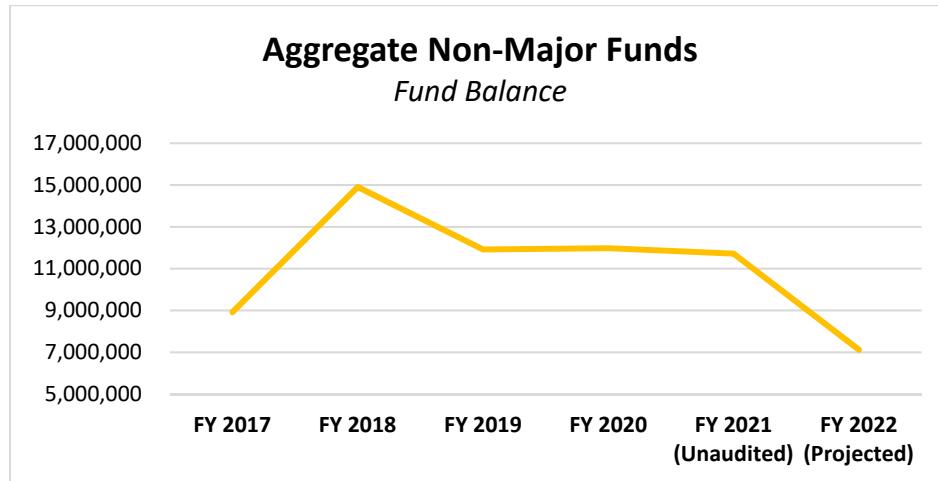


	FY 2017	FY 2018	FY 2019	FY 2020	(Unaudited) FY 2021	(Projected) FY 2022
Beginning balance	\$ 4,058,753	6,038,772	6,450,627	6,503,717	6,912,328	7,348,252
Increases	3,548,900	2,602,871	2,810,089	3,187,045	4,366,081	3,196,130
Decreases	(1,568,881)	(2,191,016)	(2,756,999)	(2,778,434)	(3,930,157)	(2,797,150)
Ending balance	6,038,772	6,450,627	6,503,717	6,912,328	7,348,252	7,747,232
Percent Change	48.78%	6.82%	0.82%	6.28%	6.31%	5.43%

The solid waste fund balance has been growing steadily for the last several years. Through the adoption of the FY 2022 budget, there were no significant fluctuations in fund balance.

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Aggregate Non-Major Funds



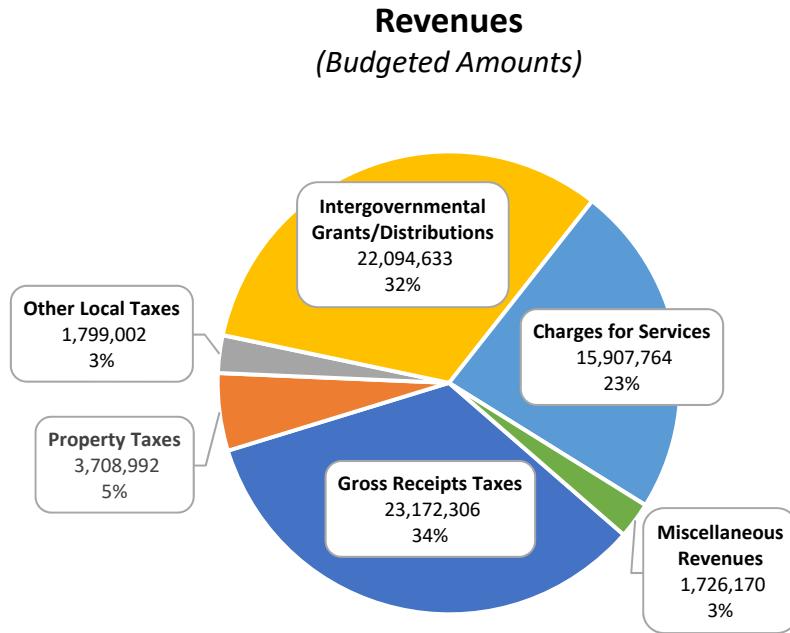
	FY 2017	FY 2018	FY 2019	FY 2020	(Unaudited) FY 2021	(Projected) FY 2022
Beginning balance	\$ 4,210,892	8,919,458	14,907,628	11,917,379	11,975,827	11,719,201
Increases	8,653,502	13,947,885	4,453,470	6,844,272	6,764,550	12,899,538
Decreases	(3,944,936)	(7,959,715)	(7,443,719)	(6,785,824)	(7,021,176)	(17,497,582)
Ending balance	8,919,458	14,907,628	11,917,379	11,975,827	11,719,201	7,121,157
Percent Change	111.82%	67.14%	(20.06%)	0.49%	(2.14%)	(39.24%)

The aggregate non-major funds include various special revenue and capital projects funds. Certain special revenue and capital projects funds will have revenues received in prior years and expended in subsequent years. As a result, the beginning cash balances is planned to be spent down in accordance with the purpose of the fund. The related fund balance for each fund would also show a decline. Through the adoption of the FY 2022 budget, the State LEDA Facebook Project fund excess fund balance will be spent, causing the decline in the aggregate non-major fund balance.

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Revenues

The Village's primary sources of revenue are gross receipts taxes, intergovernmental grants, and charges for services. These three categories of revenue account for approximately 89% of the total FY 2022 budgeted revenues.



Intergovernmental Grants

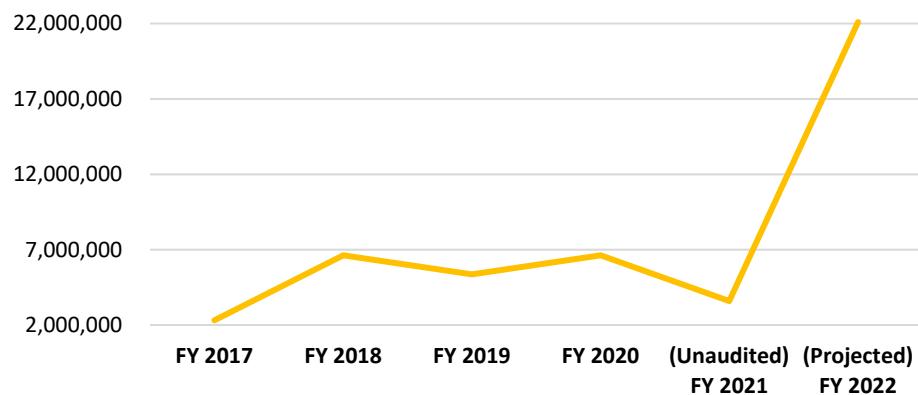
The Village of Los Lunas receives grants from federal and state sources to help fund its projects and operations. Village projects and programs would not exist without funding from various federal and state agencies. Intergovernmental grants are budgeted based upon executed awards received with the exception of intergovernmental grants that are expected to be used over multiple years. Multi-year intergovernmental grant revenue is budgeted based upon the amount of expenditures anticipated to be reimbursed during the fiscal year. The Village has projected revenue from intergovernmental grants to be \$22,094,633, an increase of approximately \$18,491,159, or 513% from the prior year. The increase in intergovernmental grants results from additional grants awarded to the Village to pay for infrastructure improvements including the I-25 Interchange/East-West corridor project right of way acquisition and design, the NM 314 bike/pedestrian improvement project, and the water line and sewer line extensions to the Central New Mexico Rail Park.

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Intergovernmental Grants (Continued)

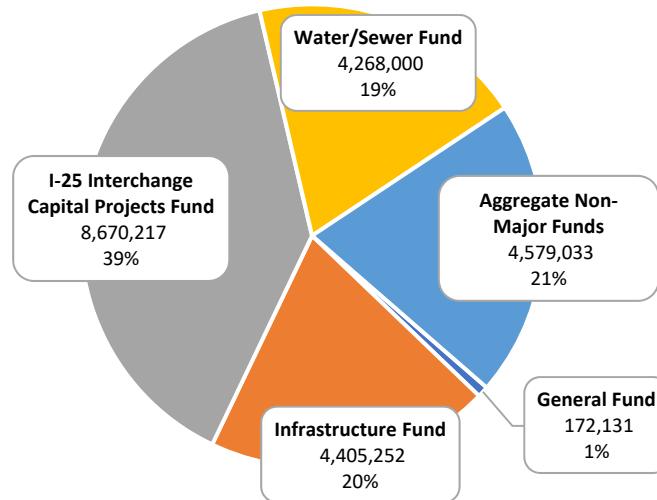
The historical revenue received and the projected revenue expected to be received is shown in the graph below:

**Intergovernmental Grants/Distributions
All Funds**



The projected revenue for intergovernmental grants is accounted for across various funds with a cumulative total of \$22,094,633 as shown in the graph below:

**Intergovernmental Grants/Distributions
All Funds**



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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Gross Receipts Tax Revenue

The State of New Mexico Taxation and Revenue Department levies a gross receipts tax on a seller who provides a service or sells goods in the State of New Mexico. Other items that also generate gross receipts tax is selling property in New Mexico, leasing or licensing property in New Mexico, granting a right to use a franchise in New Mexico, and selling research and development services performed outside of New Mexico in which the product is initially used in New Mexico. New Mexico Taxation and Revenue Department (TRD) collects the gross receipts tax and distributes the tax per the enactments each county and municipality has imposed. The Village's overall gross receipts tax rate is 8.675% (2.175% imposed gross receipts tax within the Village of Los Lunas limits, plus 1.375% imposed gross receipts tax within Valencia County, plus 5.125% State rate). The following schedule provides a breakdown of the Village's gross receipts tax:

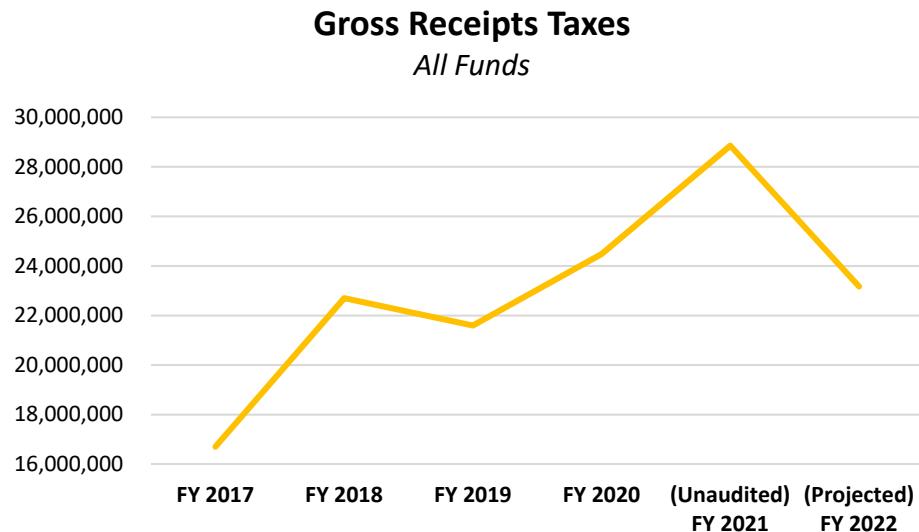
Type of Tax	Rate of Tax	Ordinance Number	Effective Date	Dedication
Municipal Gross Receipts	0.5000%	115	01/01/1982	General Fund
Municipal Gross Receipts	0.2500%	137-A	01/01/1985	Infrastructure Fund
Municipal Gross Receipts	0.5000%	138	01/01/1985	General Fund
Municipal Environmental Gross Receipts	0.0625%	163	01/01/1991	Solid Waste Fund
Municipal Infrastructure Gross Receipts	0.0625%	218 & 227	07/01/1996	General Fund
Municipal Infrastructure Gross Receipts	0.0625%	218 & 227	07/01/1996	General Fund
Municipal Infrastructure Gross Receipts	0.1250%	274	01/01/2002	Infrastructure Fund
Municipal Gross Receipts	0.2500%	399	07/01/2015	General Fund
Municipal Gross Receipts	0.3625%	447	01/01/2020	General Fund
Total Municipal Gross Receipts Tax Rate	2.1750%			
County Gross Receipts Tax Rate	1.3750%			
State Gross Receipts Tax Rate	5.1250%			
Total Combined Rate	8.6750%			

Trend analysis, along with legislative changes and current economic conditions, are used to project gross receipts tax revenue. The Village has projected total gross receipts tax revenue to be \$23,172,306. We project a slight decrease in gross receipts tax revenue in retail trade as more retail stores will be open across the state after the pandemic. In addition, we expect our H.B. 6 distribution received for internet sales to decline approximately 20% as consumers will be making more of their purchases in stores now that the state has eased its public health order as a result of the Coronavirus (COVID-19) pandemic.

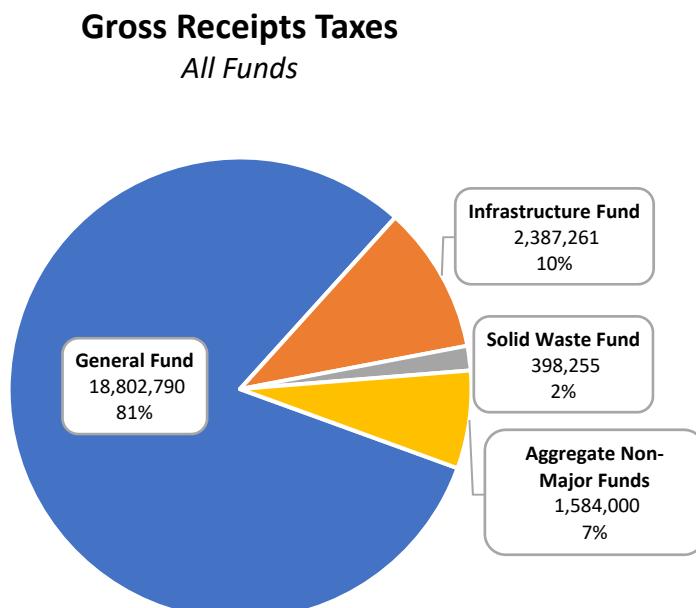
**STATE OF NEW MEXICO
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Gross Receipts Tax Revenue (Continued)

The historical revenue received and the projected revenue expected to be received is shown in the graph below:



The projected revenue derived from gross receipts taxes is estimated to be \$23,172,306 and is distributed across the General, Infrastructure, Solid Waste, and Regional Dispatch Funds as shown in the graph below:

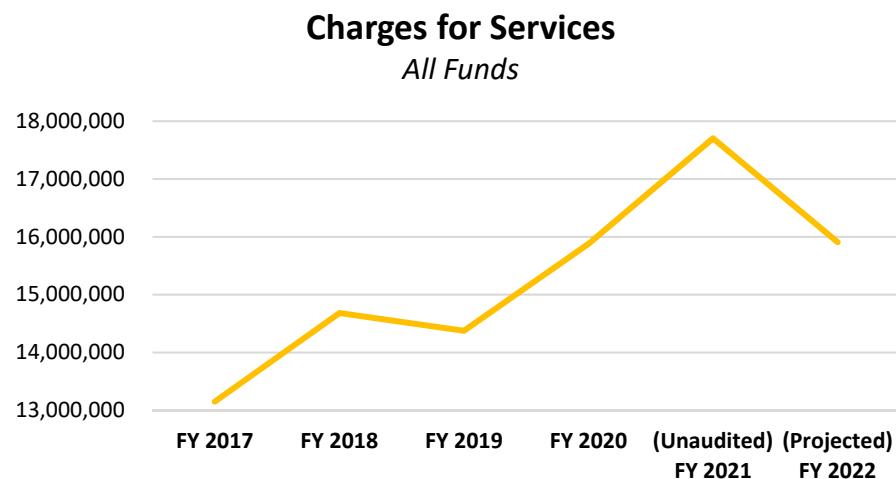


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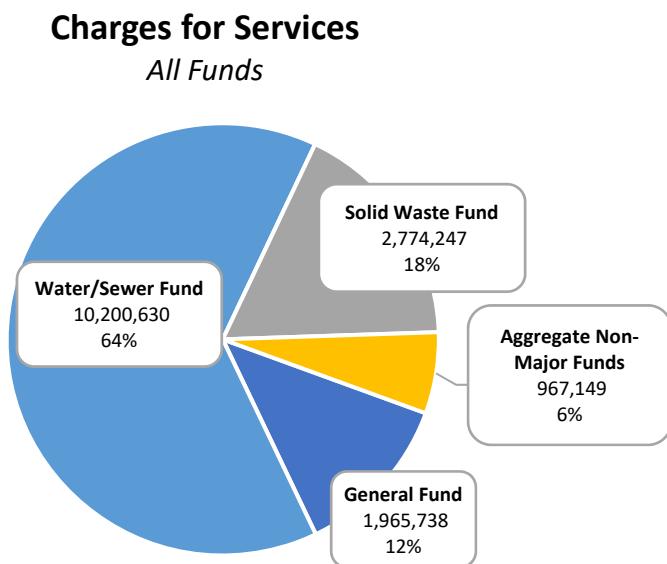
Charges for Services

The Village of Los Lunas charges for various services rendered throughout the Village including utilities, planning and zoning fees and permits, business registrations, pet licenses, park impact fees, recreation activities, leases of property, court fines, correction fees, and program fees. Charges for services are budgeted based upon historical values and projected market fluctuations. The Village has projected revenue from charges for services to be \$15,907,764.

The historical revenue received and the projected revenue expected to be received is shown in the graph below:



The revenue projected from charges for services are accounted for in the General, Water/Sewer, Solid Waste, and the multiple non-major funds with a total projected revenue of \$15,907,764, as shown in the graph below:



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Property Taxes

Property taxes are levied and collected by Valencia County. The county bills property taxes on November 1 of each year, on the assessed valuation of property located in the County as of the preceding January 1. Taxes are due and payable in two equal installments on November 10 and April 10 following the levy. The current property tax rate in the Village of Los Lunas is \$7.575 for residential properties and \$7.267 for commercial properties, per \$1,000 of valuation in the general fund and \$1.072 for residential and commercial properties, per \$1,000 of valuation in the G.O. bond 2016 fund.

Property Tax Category	Valuations	Operating Tax Rate	Total Production
Operational Residential	303,331,066	0.007575	\$ 2,297,734
Operational Non-Residential	130,241,962	0.007267	\$ 946,468
			\$ 3,244,202
Debt Service Residential	303,331,066	0.001072	\$ 325,171
Debt Service Non-Residential	130,241,962	0.001072	\$ 139,619
			\$ 464,790
			\$ 3,708,992

The projected property tax revenue is estimated to be \$3,708,992, an increase of \$57,532.

The Village's bonding capacity is calculated based on 4% of the assessed property value, less any outstanding bonds, as shown in the table below.

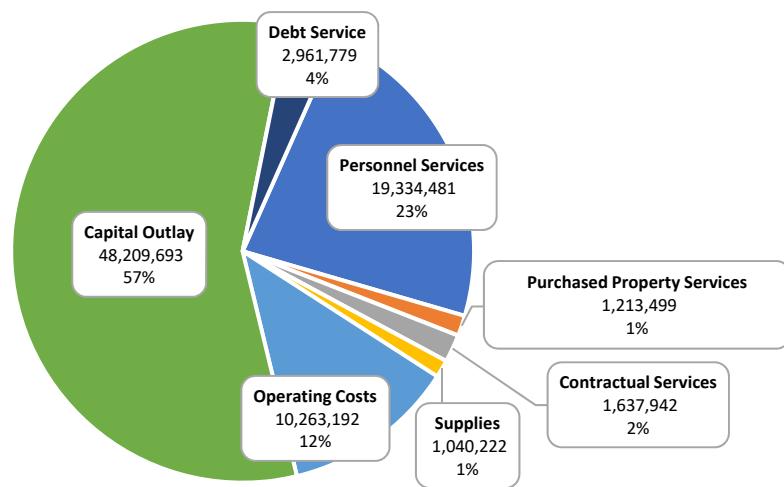
Assessed residential property value, 2020 tax year	\$ 303,331,066
Assessed commercial property value, 2020 tax year	\$ 130,241,962
Total assessed property value, 2020 tax year	\$ 433,573,028
Limitation	4.00%
Bonding capacity	\$ 17,342,921
Less: outstanding general obligation bonds	\$ 4,445,000
Net bonding capacity	\$ 12,897,921

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Expenditures

The Village's primary expenditures include capital outlay and personnel services. These two categories of expenditures account for approximately 79% of the total FY 2022 budgeted expenditures.

Expenditures (Budgeted Amounts)



Capital Outlay

Capital outlay expenditures include expenditures to acquire, construct, or improve property, plant, and equipment with an estimated useful life of one year or more, and a cost of \$5,000 or greater.

Capital outlay expenditures are budgeted based upon estimated project costs, or from preliminary quotes received. The Village has projected total capital outlay expenditures to be \$48,209,693. The major capital projects included in the FY 2022 budget are as follows:

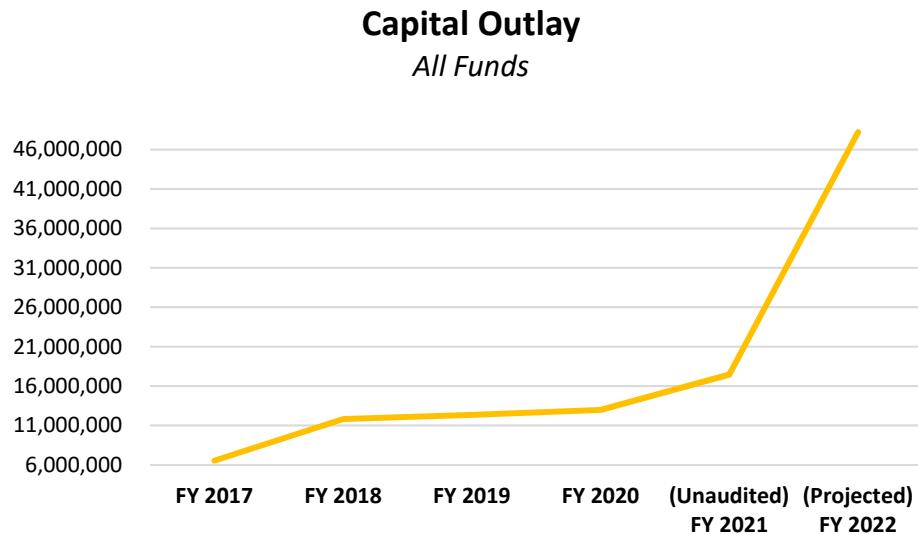
- Design of a new I-25 Interchange/East-West Corridor
- Installation of artificial turf and lights and the Sports Complex
- Roadway and ADA sidewalk improvements and pedestrian and bike trail on South Los Lentes Rd. from Aspen Dr. to Morris Rd.
- Construction of a second gym at the Daniel Fernandez Memorial Park
- Arsenic treatment facility at Well 3 and Well 7

For a full list of capital outlay projects included in the FY 2022 budget, please reference the capital outlay schedule on pages 79 through 83.

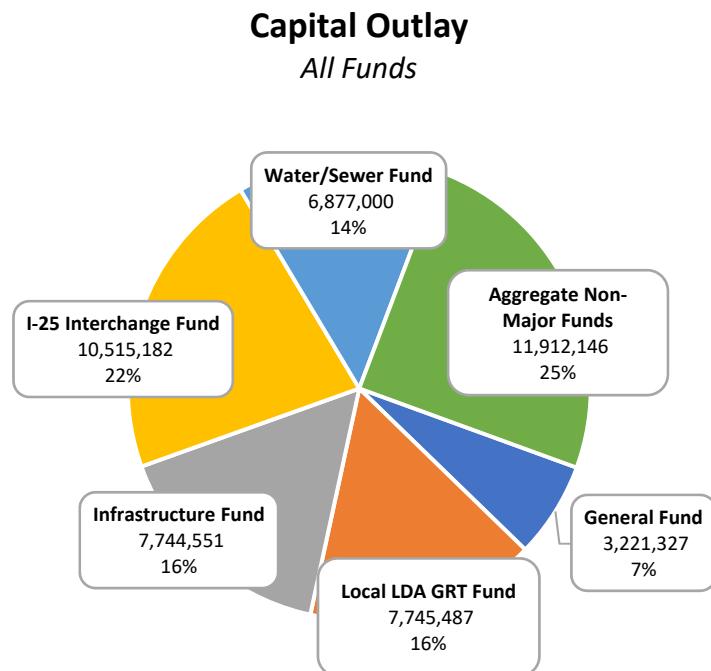
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Capital Outlay (Continued)

The historical and projected capital outlay expenditures are shown in the graph below:



The projected capital outlay expenditures are projected to be \$48,209,693 throughout multiple funds, as shown in the graph below:

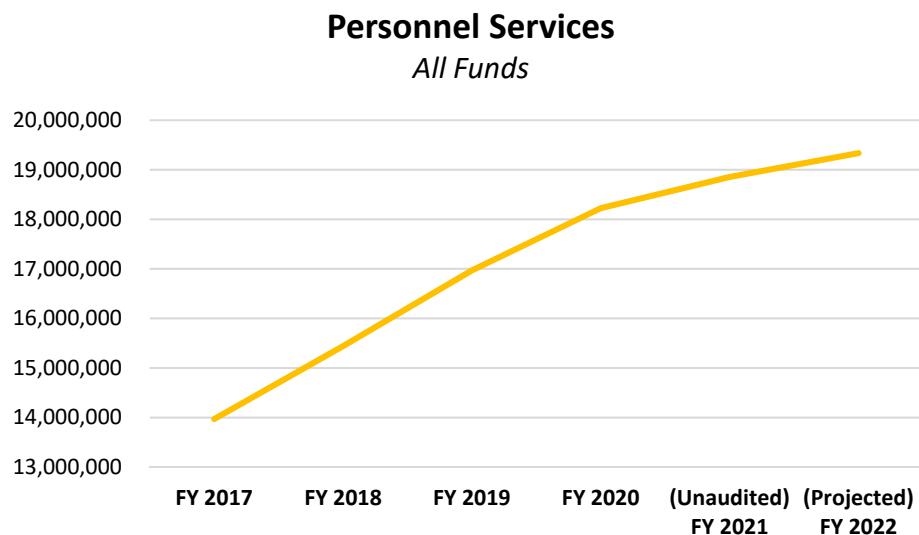


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Personnel Services

Personnel services include expenditures for all costs related to salaries, wages, and employee benefits including salaries and wages earned for elected officials, full-time, part-time, and seasonal positions, overtime, social security, Medicare, health insurance, retirement contributions, unemployment, and workers' compensation. Salaries and wages are budgeted based upon the employee's hourly wage and total hours worked. Vacant positions are budgeted at the anticipated hourly rate and the total number of annual hours expected to be worked. Social security, Medicare, retirement contributions, unemployment, and workers' compensation are budgeted based on the percentage of the employee's annual salary or the annual premium amount. The Village has projected total salaries, wages, and benefits to be \$19,334,481. The FY 2022 budget includes a step increase on the Village's pay plan along with a 2% market rate adjustment for all eligible employees.

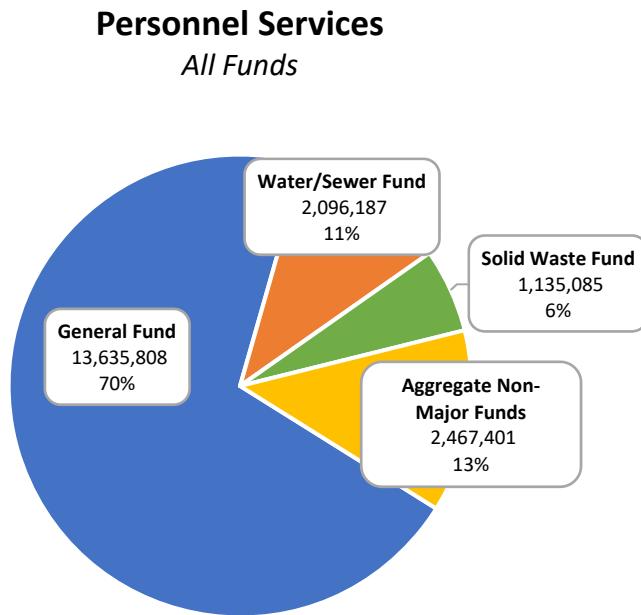
The historical and projected personnel services expenditures are shown in the graph below:



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Personnel Services (Continued)

Salaries, wages, and benefits are paid out of the General, Local DWI, Water/Sewer, and Solid Waste funds with a total projected expenditure amount of \$19,334,481, as shown in the graph below:



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Schedule of Capital Outlay

General Fund (11)

GL Account #	Account Title	Brief Description	Amount
11-404-5632	Vehicles	(1) Unmarked Police Vehicle; (3) Marked Police Vehicles	230,444
11-404-5670	Machinery & Equipment	Network infrastructure upgrade	42,000
11-405-5631	Ambulance	Ambulance (replacing old ambulance)	135,546
11-405-5647	Brush Truck	Brush Truck (roll over from prior year, expecting delays in build for truck)	6,137
11-405-5661	Vehicles	(2) Command Trucks	107,400
11-405-5670	Machinery & Equipment	(2) Medical supply vending machines	32,800
11-406-5650	Buildings & Structures	Metal Building with Solar	250,000
11-406-5690	Edeal Intersection	Traffic signals, roadway improvements on Edeal Intersection	950,000
11-406-5691	Street Light Replacement	Replace HPS light bulbs with LED	250,000
11-408-5610	Land Acquisition	Purchase land adjacent to library on the north and east sides	85,000
11-411-5603	Vehicles	Community Development Vehicle	45,000
11-412-5661	Vehicles	Service Truck with Tool Bed	50,000
11-412-5670	Machinery & Equipment	Shop Scanner for Heavy Equipment Units	11,000
11-435-5601	Fiber Optic Cables	Outdoor fiber optic cables from Well 7 to Hwy 6 and Well 6 to Power Station	\$ 20,000
11-441-5601	Parks Improvements	New signs for multiple parks	50,000
11-441-5601	Parks Improvements	Chester Skinner Basketball Court	40,000
11-441-5601	Parks Improvements	Artistic Park Basketball Court and Playground	90,000
11-441-5601	Parks Improvements	Enchantment Little League Landscaping	20,000
11-441-5603	Maintenance Facility	Parks Maintenance Building	600,000
11-441-5661	Vehicles	Parks Vehicle	40,000
11-441-5670	Machinery & Equipment	Mower	8,000
11-441-5670	Machinery & Equipment	Backhoe attachment for Kubota	11,500
11-441-5670	Machinery & Equipment	Network infrastructure upgrade and camera installations	100,000
11-443-5661	Vehicles	Enclosed Trailer	6,500
11-444-5661	Vehicles	Facility Maintenance Vehicle	40,000
General Fund Subtotal			3,221,327

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Local LEDA GRT Fund (15)

GL Account #	Account Title	Brief Description	Amount
15-422-5601	Tank 3 Site Improvements	Arsenic treatment facility -Well 3	2,741,032
15-422-5610	NM 6 Rail Park Waterline	NM 6 Rail Park 18" water line	609,653
15-422-5671	Well No. 7 Arsenic Treatment	Arsenic treatment facility - Well 7	3,427,802
15-422-5691	NM 6 Rail Park Balance	NM 6 Rail Park 18" water line	967,000
Local LEDA GRT Fund Subtotal			7,745,487

Infrastructure Fund (25)

25-406-5601	Main Street Landscaping Improvements	Main Street landscaping improvements between Village Hall and Los Cerritos	100,000
25-406-5602	Hwy Co-Op Maestas/Castillo Dr	ADA sidewalk improvements, storm water, roadway rehabilitation	126,755
25-406-5603	Highway Co-Op Entrada Rd.	ADA sidewalk improvements and roadway rehabilitation	120,000
25-406-5620	MRA Infrastructure Development - SODA Property	Adjust property entrance and connect the center road in the parcel south of SODA	125,000
25-406-5621	MRA Infrastructure Development - Mireles Property	Construct public road connecting Helen Circle to Los Lentes Rd.	350,000
25-406-5612	Parking Lot/Drainage Improvements	Helen Court Retention Pond - Re-design and reconstruct storm water pumps and lift station basin	115,000
25-406-5652	Local Street Improvements	Don Diego Street/Main to S.Los Lentes, mill and inlay road	70,000
25-406-5652	Local Street Improvements	North Los Lentes Main to Taylor Rd, mill and inlay road	200,000
25-406-5652	Local Street Improvements	Gerald Chavez Lane, mill and inlay road	85,000
25-406-5652	Local Street Improvements	Kingsbury Circle, mill and inlay road, including ADA ramps and curbs	275,000
25-406-5652	Local Street Improvements	Coronado Lane, mill and inlay road, including ADA ramps and curbs	155,000
25-406-5654	Hwy Co-Op South Camino del Rey Ct	ADA sidewalk improvements, storm water, roadway rehabilitation	140,000
25-406-5658	Highway Co-Op Los Lentes	Pavement rehabilitation to South Los Lentes to Huning Lateral	526,972
25-406-5661	NMDOT NM 6 Trail/Sun Ranch	Pedestrian/bike trail from Sun Ranch to Jubilee	515,000
25-406-5663	NMDOT N NM 314 Bike/Pedestrian Impr	Pedestrian/bike trail from Romeroville to Griego	2,340,824
25-406-5669	Los Lentes SE/Transportation Center Bike Path	Pedestrian/bike trail from Transportation Center to Los Lentes SE	375,000
25-406-5679	NMDOT TIP S Los Lentes to Morris	Roadway improvements, ADA sidewalk improvement, pedestrian/bike trail	1,300,000
25-406-5684	NMDOT TIP I-25 Soil Mitigation Control	I-25 mitigation soil erosion control	325,000
25-406-5690	Carson Park Phase 2 Infrastructure	Carson Drive Improvements design	500,000
Infrastructure Fund Subtotal			7,744,551

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Schedule of Capital Outlay

I-25 Interchange Capital Projects Fund (42)

GL Account #	Account Title	Brief Description	Amount
42-406-5667	I-25 Interchange /E-W Corridor	I-25 Interchange East/West Corridor design and construction	6,500,000
42-406-5668	IACR Study	Interchange access change request study	58,000
42-406-5675	NMDOT E-W Corridor ROW Acquisition	I-25 Interchange East/West Corridor right-of-way acquisition	3,957,182
I-25 Interchange Capital Projects Fund Subtotal			10,515,182

Water/Sewer Fund (41)

41-421-5621	Drying Bed Rehab	Drying bed sludge/waste material rehabilitation	125,000
41-421-5623	Sludge Management	Upgrade belt filter press for sludge management	400,000
41-421-5640	Land Improvements	Driveway Pavement for WWTP facility	110,000
41-421-5650	Buildings & Structures	WWTP Metal Shop Building	200,000
41-421-5670	Machinery & Equipment	Alarm System for WWTP facility	60,000
41-421-5670	Machinery & Equipment	SCADA Lift Station Network Fiber Extension	100,000
41-421-5670	Machinery & Equipment	Lift Station Panel Control Board Replacement	75,000
41-422-5602	SCADA Software	Update SCADA software to upgrade water wells	40,000
41-422-5604	N Water Line Loop, Phase 1	18" waterline extension from N Los Lentes to Hwy 47	812,000
41-422-5605	Central NM Rail Park Sewer Line	NM 6 Rail Park 18" sewer line	1,200,000
41-422-5606	Water/Sewer Office	Water/Sewer Office	800,000
41-422-5622	Water Pumps and Valves	Water pumps and valves replacements	50,000
		Design, plan new Water/Sewer Utility Corridor Project	
41-422-5627	East West Corridor Utility		455,000
41-422-5629	Water Rights Acquisition	Water Rights Acquisition	150,000
41-422-5633	Meters	Water Meters	20,000
41-422-5649	Central NM Rail Park Water Line	Central NM Rail Park 18" Water line	1,300,000
41-422-5661	Vehicles	(2) Water/Sewer Service Truck	70,000
41-422-5670	Machinery & Equipment	Trailer mounted tank	60,000
41-422-5696	Morris Road Manhole Improvements	Rehabilitation of 22 manholes on Morris Road	450,000
41-422-5698	Water/Sewer Extensions	Water line and sewer line extensions to include sewer line on Mission Road,	400,000
Water/Sewer Fund Subtotal			6,877,000

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Solid Waste Fund (43)

GL Account #	Account Title	Brief Description	Amount
43-423-5640	Composting Facility	Electrical sensors and probes for the composting facility	100,000
43-423-5650	Transfer Station	Replace 3 garage doors	32,000
43-423-5661	Vehicles	Solid Waste Truck with Dump Body Bed	62,000
Solid Waste Fund Subtotal			194,000

Lodgers Tax Fund (16)

16-411-5650	Buildings & Structures	Preservation of old Gallegos residence	40,000
Lodgers Tax Fund Subtotal			40,000

Municipal Street Improvement Fund (17)

17-406-5615	Vehicles	John Deere Tractor with Front Bucket	65,000
Municipal Street Improvement Fund Subtotal			65,000

State LEDA Facebook Project Fund (18)

18-422-5619	Well No. 7 Arsenic Treatment	Arsenic treatment facility - Well 7	1,650,859
18-422-5630	Huning Loop East Sewer Line	Huning Loop East 18" sewer line	2,000,000
18-422-5637	I-25 Off-Ramp Second Lane	I-25 off-ramp second lane	1,167,000
State LEDA Facebook Project Fund Subtotal			4,817,859

Fire Fund (21)

21-405-5648	Refurbished Fire Truck	Refurbished Fire Truck (roll over from prior year, expecting delays in build for truck)	48,384
Fire Fund Subtotal			48,384

Recreation Fund (22)

22-410-5671	Fitness Center Exercise Equipment	Fitness Center Exercise Equipment	15,000
Recreation Fund Subtotal			15,000

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Schedule of Capital Outlay

Daniel Fernandez Park Improvements Fund (31)

GL Account #	Account Title	Brief Description	Amount
31-441-5650	Daniel Fernandez Park Gym Expansion	Daniel Fernandez gym expansion design and construction	2,300,000
Daniel Fernandez Park Improvements Fund Subtotal			2,300,000

River Park and Bosque Improvements Fund (38)

38-441-5690	River Park Improvements	Trail extension and improvement; river access; signage and wayfinding; re-vegetation; trailhead/parking development	400,000
River Park Improvements Fund Subtotal			400,000

Sports Complex Improvements Fund (40)

40-441-5691	Sports Complex Improvements	Sports Complex (Lights)	640,000
40-441-5691	Sports Complex Improvements	Sports Complex (Artificial Turf)	1,600,000
Sports Complex Improvements Fund Subtotal			2,240,000

American Resuce Plan Act Fund (61)

61-510-5501	NM 6 Central NM Sewer Line Extension	Extend sewer services to 1,420-acre Central NM Rail Park in Los Lunas	1,985,903
American Resuce Plan Act Fund Subtotal			1,985,903
Total Capital Outlay			\$ 48,209,693

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Debt Obligations

The Village maintains long-term debt obligations in the general, fire, municipal street improvement, G.O. bond 2016, GRT revenue bond 2016, and water/sewer funds. A description of each debt obligation and the projected future payments of principal, interest, and other fees has been presented for each fund below.

General Fund (11)

The Village has entered into a loan agreement with the New Mexico Finance Authority for \$3,403,856 for building and equipping a new emergency call center. The loan will be amortized over a 30-year term with principal payments due annually and interest payments due semi-annually. The loan will accrue interest at 1.39% and mature on May 1, 2046.

<u>Fiscal Year(s)</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 88,265	90,062
2023	89,491	88,835
2024	90,887	87,439
2025	92,442	85,885
2026	94,152	84,175
2027-2031	504,225	387,406
2032-2036	581,765	309,866
2037-2041	681,312	210,319
2042-2046	805,045	86,586
	<u>\$ 3,027,584</u>	<u>1,430,573</u>

Water/Sewer Fund (41)

The Village has entered into a loan agreement with the New Mexico Environment Department Construction Programs Bureau for \$3,217,000 to acquire, design, construct, modify and otherwise improve the wastewater facilities of the Village's joint water and sewer system. The loan will be amortized over a 20-year term with principal and interest payments due annually. The loan will accrue interest at 1.20% and mature on March 28, 2026.

The Village has entered into a loan agreement with the New Mexico Environment Department Construction Programs Bureau for \$15,925,457 to acquire, design, construct, modify, and otherwise improve the wastewater facilities of the Village's joint water and sewer system. The loan will be amortized over a 20-year term with principal and interest payments due annually. The loan will accrue interest at 0.742% and mature on September 13, 2030.

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Debt Obligations (Continued)

Water/Sewer Fund (41) (Continued)

The Village has entered into a loan agreement with the New Mexico Finance Authority for \$4,053,053 for the purpose of planning, design, and construction of a treatment system for the abatement of arsenic at the Village's four water supply wells. The loan will be amortized over a 20-year term with principal payments due annually and interest payments due semi-annually. The loan will accrue interest at 1.75% and mature on May 1, 2030.

The Village has entered into a loan agreement with the New Mexico Finance Authority for \$141,200 for the installation of a new waterline river crossing pipeline. The loan will be amortized over a 20-year term with principal and interest payments due annually. The loan will accrue interest at 0.25% and mature on June 30, 2032.

The Village has entered into a loan agreement with the New Mexico Finance Authority for \$1,618,460 for the acquisition, design, construction, improvement, expansion, repair and rehabilitation of drinking water supply facilities. The loan will be amortized over a 20-year term with principal payments due annually and interest payments due semi-annually. The loan will accrue interest at 2.00% and mature on May 1, 2040.

The Village has entered into a loan agreement with the New Mexico Environment Department Construction Programs Bureau for \$582,600 for the purpose of replacing the existing effluent pipeline. The loan will be amortized over a 20-year term with principal and interest payments due annually. The loan will accrue interest at 0.032% and mature on January 11, 2041. The loan will be repaid utilizing funds pledged from the Water/Sewer fund.

The Village has entered into a loan agreement with the New Mexico Environment Department Construction Programs Bureau for up to \$7,718,406 for the purpose of constructing a new sludge handling building equipped with one belt filter press to dewater sludge for landfill disposal. The loan will be amortized over a 25-year term with principal and interest payments due one year after construction is completed. The loan will accrue interest at 2.00% and mature on January 11, 2041. The loan will be repaid utilizing funds pledged from the Water/Sewer fund. This loan was not included in the amortization schedule below.

<u>Fiscal Year(s)</u>	<u>Principal</u>	<u>Interest</u>	<u>Other</u>
2022	\$ 1,336,731	140,775	52,550
2023	1,354,757	127,482	47,827
2024	1,373,044	113,988	43,046
2025	1,391,593	100,288	38,206
2026	1,410,411	86,380	33,307
2027-2031	6,121,587	238,743	90,895
2032-2036	585,657	57,099	12,807
2037-2041	528,030	17,110	4,195
	<u>\$ 14,101,810</u>	<u>881,865</u>	<u>322,833</u>

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Debt Obligations (Continued)

Municipal Street Improvement Fund (17)

The Village has entered into a loan agreement with the New Mexico Environment Department Construction Programs Bureau for \$3,122,613 for the purpose of acquire, construct, modify, and otherwise improve the storm drainage facilities of the Village's street storm drainage system. The loan will be amortized over a 20-year term with principal and interest payments due annually. The loan will accrue interest at 1.20% and mature on March 2, 2027.

<u>Fiscal Year(s)</u>		<u>Principal</u>	<u>Interest</u>
2022	\$ 170,419	12,644	
2023	172,464	10,599	
2024	174,534	8,530	
2025	176,628	6,435	
2026	178,748	4,316	
2027	180,893	2,171	
	<u>\$ 1,053,686</u>	<u>44,695</u>	

Fire Fund (21)

The Village has entered into a loan agreement with the New Mexico Finance Authority for \$406,000 for the purpose of purchasing a new fire truck. The loan will be amortized over a 12-year term with principal payments due annually and interest payments due semi-annually. The loan will accrue interest at 3.012% and mature on May 1, 2023.

<u>Fiscal Year(s)</u>		<u>Principal</u>	<u>Interest</u>
2022	\$ 37,963	2,834	
2023	39,337	1,459	
	<u>\$ 77,300</u>	<u>4,293</u>	

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Debt Obligations (Continued)

GRT Revenue Bond 2016 Fund (34)

The Village has issued \$4,180,000 in gross receipts tax revenue bonds for the purpose of acquiring, purchasing, improving and rehabilitating land for governmental purposes and to cover all costs incidental to the foregoing and incidental to the issuance of the bonds. The bonds will be amortized over a 25-year term with principal payments due annually and interest payments due semi-annually. The general obligation bonds accrue interest at 3.00% and mature on April 1, 2041.

<u>Fiscal Year(s)</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 145,000	113,450
2023	145,000	110,550
2024	150,000	106,200
2025	155,000	101,700
2026	160,000	97,050
2027-2031	875,000	410,250
2032-2036	1,020,000	270,600
2037-2041	1,180,000	108,450
	<u>\$ 3,830,000</u>	<u>1,318,250</u>

G.O. Bond 2016 Fund (36)

The Village has issued \$5,795,000 in general obligation bonds for the purpose of fire protection, including purchasing, providing, enlarging and improving fire protection apparatus, equipment and facilities and paying costs of issuance of the bonds. The principal amount of bonds represents the entire series of general obligation bonds approved by the qualified electors of the Village at an election held on March 1, 2016. The bonds will be amortized over a 15-year term with principal payments due annually and interest payments due semi-annually. The general obligation bonds accrue interest at 2.00% and mature on August 1, 2031.

<u>Fiscal Year(s)</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 355,000	106,413
2023	365,000	99,213
2024	370,000	90,013
2025	380,000	78,763
2026	395,000	67,138
2027-2031	2,125,000	179,794
2032	455,000	5,688
	<u>\$ 4,445,000</u>	<u>627,022</u>

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Debt Obligations (Continued)

Bond Ratings

To achieve the lowest possible interest rates and ensure the largest market for its bonds, the Village obtains a credit rating from one or more major rating services. The Village strives to achieve high bond ratings, in order to keep interest rates low, and thus save the taxpayers money. The following table presents the ratings and definitions of Standard & Poor's (S&P):

Rating	Definition
AAA	Highest possible rating: principal and interest payments considered very secure.
AA-/AA/AA+	High quality rating: differs from highest rating only by the degree of protection provided bondholders.
A-/A/A+	Good ability to pay principal and interest although more susceptible to adverse effects due to changing conditions.
BBB-/BBB/BBB+	Adequate ability to make principal and interest payments, adverse changes are more likely to affect the ability to pay debt service.

*Standard & Poor's may use a "+" to signify positive or "-" to signify negative gradation to the basic rating.

The Village received the following ratings for its outstanding bonds:

Description	Issue Date	Original Balance	Rating
General Obligation Bond, Series 2016	08/03/2016	\$ 5,795,000	AA+
Gross Receipts Tax Revenue Bond, Series 2016	06/15/2016	4,180,000	AA

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Budget Recap

Fund No.	Fund Description	Unaudited Beginning Cash Balance	Budgeted Revenues	Budgeted Expenditures	Transfers In (Transfers Out)	Estimated Ending Cash Balance	Local Non-Budgeted Reserve Requirements
11 General Fund		\$ 25,161,103	25,599,863	23,501,293	(5,809,129)	21,450,544	1,958,441
Total General Fund		\$ 25,161,103	25,599,863	23,501,293	(5,809,129)	21,450,544	1,958,441
SPECIAL REVENUE FUNDS							
15 Local LEDA GRT Fund		\$ 8,221,306	-	7,745,487	2,350,129	2,825,948	-
16 Lodgers Tax Fund		243,067	87,000	133,000	-	197,067	-
17 Municipal Street Improvement Fund		311,123	491,060	428,065	60,610	434,728	-
18 State LEDA Facebook Project Fund		4,877,859	-	4,877,859	-	-	-
21 Fire Fund		257,010	194,653	232,129	-	219,534	-
22 Recreation Fund		496,125	131,250	131,250	-	496,125	-
23 Police Program Fund		52,953	58,900	58,900	-	52,953	-
24 Intergovernmental Grant Fund		10,625	12,876	23,501	-	-	-
25 Infrastructure Fund		2,987,978	6,792,513	8,144,551	(258,720)	1,377,220	-
26 Local Government Correction Fund		148,204	15,000	15,000	-	148,204	-
27 Law Enforcement Protection Fund		-	43,400	43,400	-	-	-
29 Local DWI Fund		83,185	653,446	653,446	-	83,185	-
39 Emergency Medical Service Fund		4,861	13,696	13,696	-	4,861	-
61 American Rescue Plan Act Fund		-	1,985,903	1,985,903	-	-	-
Total Special Revenue Funds		\$ 17,694,296	10,479,697	24,486,187	2,152,019	5,839,825	-
CAPITAL PROJECTS FUNDS							
31 Daniel Fernandez Park Improvements Fund		\$ -	300,000	2,300,000	2,000,000	-	-
32 Aquatic Center Fund		-	150,000	250,000	100,000	-	-
38 River Park and Bosque Improvements Fund		-	450,000	450,000	-	-	-
40 Sports Complex Improvements Fund		-	521,000	2,240,000	1,719,000	-	-
42 I-25 Interchange Fund		943,379	9,571,803	10,515,182	-	-	-
Total Capital Projects Funds		\$ 943,379	10,992,803	15,755,182	3,819,000	-	-
DEBT SERVICE FUNDS							
34 GRT Revenue Bond 2016 Fund		\$ -	-	258,720	258,720	-	-
36 G.O. Bond 2016 Fund		463,539	464,790	461,683	-	466,646	-
Total Debt Service Funds		\$ 463,539	464,790	720,403	258,720	466,646	-
ENTERPRISE FUNDS							
41 Water/Sewer Fund		\$ 2,027,457	14,487,350	14,771,022	(420,610)	1,323,175	-
43 Solid Waste Fund		3,766,428	3,196,130	2,797,150	-	4,165,408	-
Total Enterprise Funds		\$ 5,793,885	17,683,480	17,568,172	(420,610)	5,488,583	-
FIDUCIARY FUNDS							
28 Court Trust Fund		\$ -	24,000	24,000	-	-	-
45 Regional Dispatch Fund		692,651	2,616,958	2,762,502	-	547,107	-
60 Employee Benefit Fund		3,598,731	547,276	154,528	-	3,991,479	-
Total Trust and Agency Funds		\$ 4,291,382	3,188,234	2,941,030	-	4,538,586	-
GRAND TOTAL ALL FUNDS		\$ 54,347,584	68,408,867	84,972,267	-	37,784,184	1,958,441

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General Fund

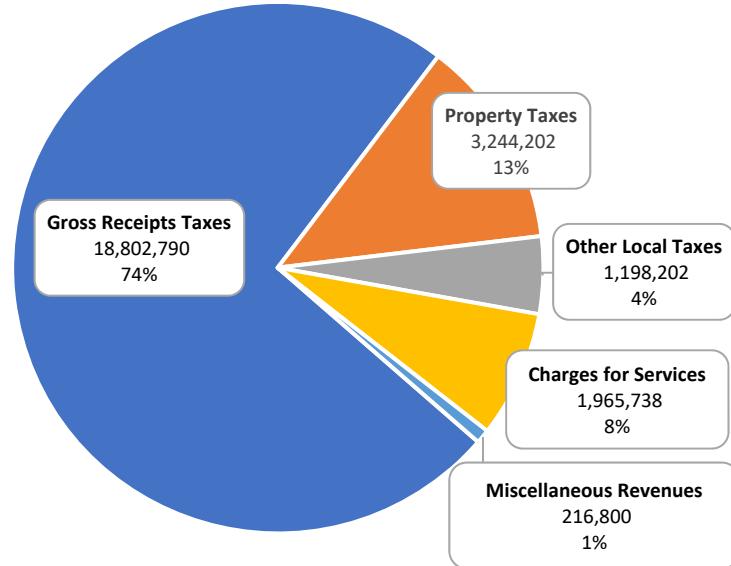
The general fund is used to account for financial resources for public safety, infrastructure, parks, recreation, library, and community development. All financial resources are accounted for in the general fund except those required to be in another fund.

General Fund Revenues

The general fund's budgeted revenues are projected to be \$25,599,863, and are comprised of gross receipts taxes, charges for services, other taxes, intergovernmental grants, and miscellaneous revenue. The general fund's primary sources of revenue are generated from gross receipts taxes and property taxes. These two categories of revenue account for approximately 86% of the general fund's revenues.

General Fund Revenues

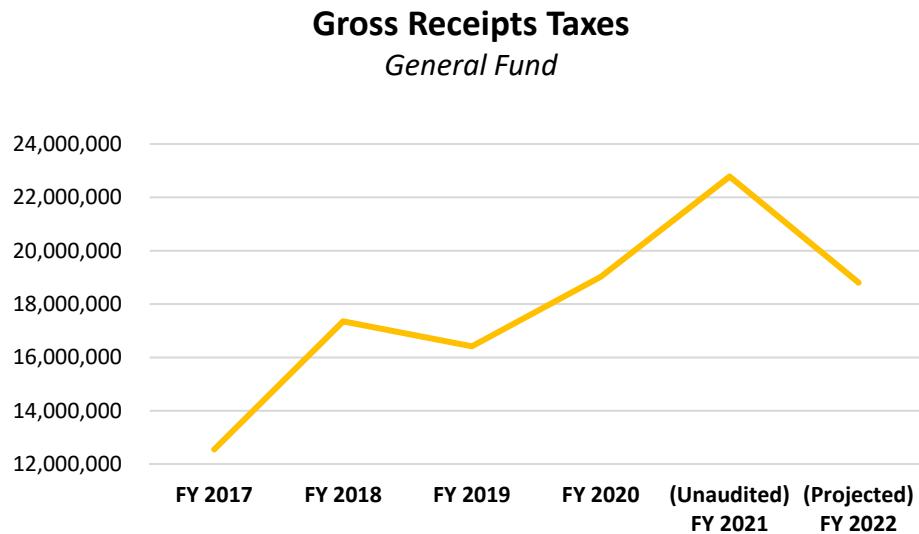
(Budgeted Amounts)



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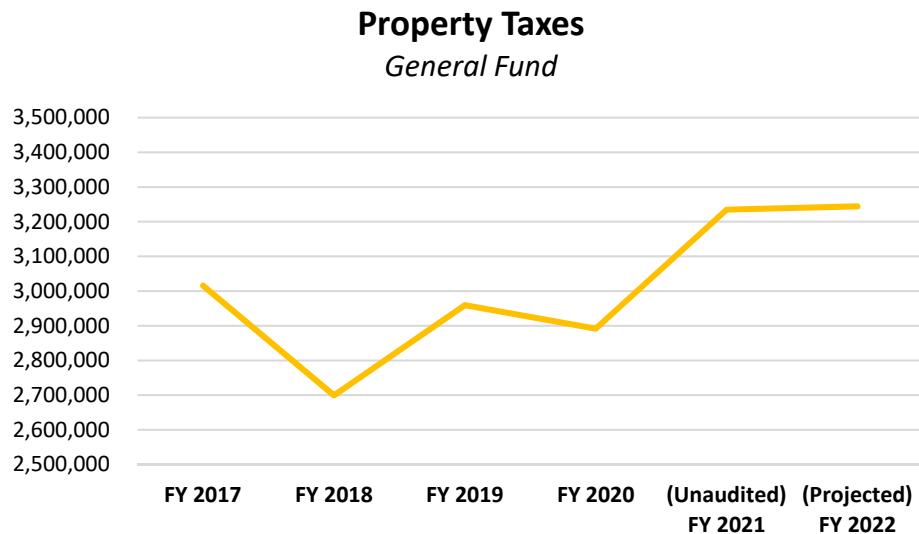
Gross Receipts Tax Revenue

The projected gross receipts tax revenue in the general fund is estimated to be \$18,802,790. The historical gross receipts tax revenue trend along with the projected revenues for FY 2022, is presented below:



Property Tax Revenue

Property taxes are levied and collected by Valencia County. The county bills property taxes on November 1 of each year, on the assessed valuation of property located in the county as of the preceding January 1. Taxes are due and payable in two equal installments, on November 10 and April 10 following the levy. The projected property tax revenue in the general fund is estimated to be \$3,244,202. Historical property tax revenue trend along with the projected revenues for FY 2022, is presented below:

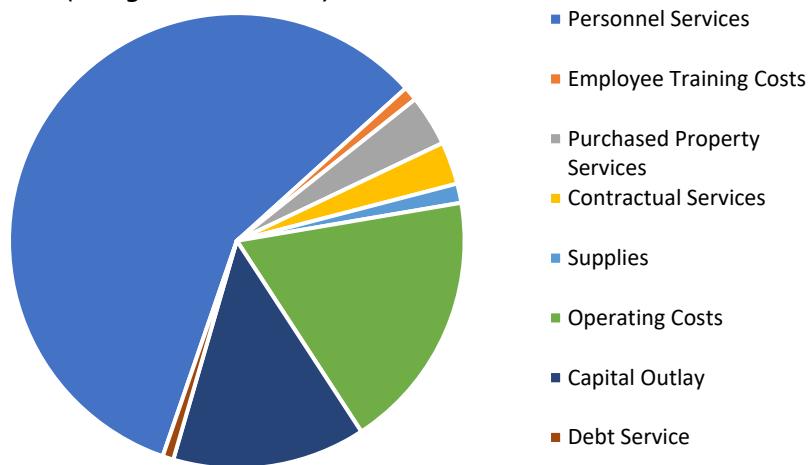


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General Fund Expenditures

The general fund's budgeted expenditures have been projected to be \$23,501,293, and are comprised of personnel services, employee training costs, purchased property services, contractual services, supplies, operating costs, capital outlay, and debt service. The general fund's primary uses of expenditures are generated from personnel services and operating costs. These two categories of expenditures account for approximately 76% of the general fund's expenditures.

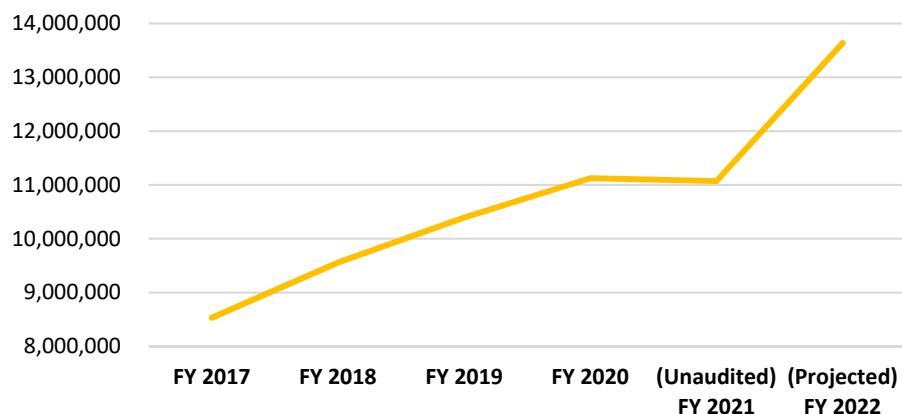
General Fund Expenditures
(Budgeted Amounts)



Personnel Services

General fund salaries, wages, and benefits are estimated to be \$13,635,808. The historical personnel services expenditures trend along with the projected expenditures for FY 2022, is presented below:

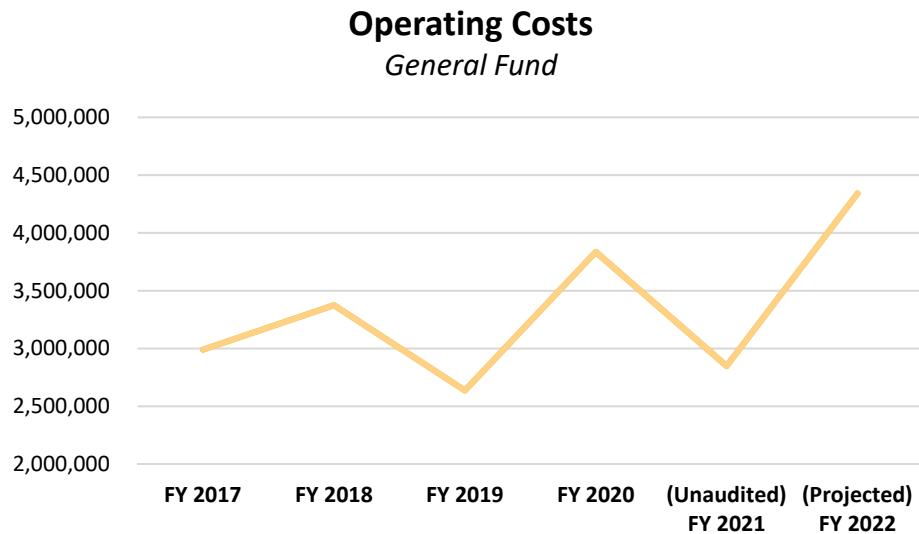
Personnel Services
General Fund



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
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Operating Expenditures

General fund operating expenditures are estimated to be \$4,341,663. The historical personnel services expenditures trend along with the projected expenditures for FY 2022, is presented below:



STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
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General Fund (11)
Schedule of Revenues

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Gross Receipts Taxes							
11-320-4107	1% MUNICIPAL GROSS RCPT TAX	\$ 11,627,998	14,977,866	14,977,866	(3,349,868)	-22%	
11-320-4108	GRT HOLD HARMLESS	(771,000)	(881,966)	(881,966)	110,966	-13%	
11-320-4109	GRT ADMINISTRATIVE FEE	(231,469)	(249,794)	(323,106)	18,325	-7%	
11-340-4117	1.225% S.S. GROSS RCPT TAX	7,961,261	8,776,874	8,776,874	(815,613)	-9%	
11-385-4045	GROSS RECEIPTS TAX - EMS	216,000	231,902	231,902	(15,902)	-7%	
Total Gross Receipts Taxes		18,802,790	22,854,882	22,781,570	(4,052,092)	-18%	
Property Taxes							
11-300-4101	PROPERTY TAX	3,244,202	3,234,932	3,234,932	9,270	0%	
Total Property Tax Revenues		3,244,202	3,234,932	3,234,932	9,270	0%	
Other Local Taxes							
11-300-4100	PILOT REVENUE	260,000	298,000	298,000	(38,000)	-13%	
11-310-4103	ELECTRICAL FRANCHISE TAX	664,000	855,815	855,815	(191,815)	-22%	
11-310-4104	GAS FRANCHISE TAX	55,500	67,240	67,240	(11,740)	-17%	
11-310-4105	TELEPHONE FRANCHISE TAX	17,702	16,310	18,835	1,392	9%	
11-310-4106	CABLE VISION FRANCHISE TAX	75,000	82,309	82,309	(7,309)	-9%	
11-340-4114	AUTO TAX 10%	90,000	98,591	98,591	(8,591)	-9%	
11-340-4115	AUTO TAX 15%	36,000	29,174	38,754	6,826	23%	
Total Other Local Taxes		1,198,202	1,447,439	1,459,544	(249,237)	-17%	
Intergovernmental Grants/Distributions							
11-344-4009	LEGISLATIVE APPROPRIATION	50,000	-	-	50,000	100%	
11-380-4007	E-RATE GRANT REVENUE	1,500	3,100	-	(1,600)	-52%	
11-380-4009	GRANT REVENUES STATE AID	10,241	16,349	13,007	(6,108)	-37%	
11-380-4011	DHSEM FEMA GRANT	-	-	8,363	-	100%	
11-380-4022	LIBRARY ASSOCIATION GRANT	-	-	3,000	-	100%	
11-382-4009	NM GAME AND FISH GRANT	25,000	25,000	23,840	-	0%	
11-385-4009	COPS HIRING PROGRAM	26,000	78,441	89,212	(52,441)	-67%	
11-385-4010	POLICE DEPT GRANT REVENUE	-	2,500	2,500	(2,500)	-100%	
11-385-4011	DOJ CORONAVIRUS GRANT	-	37,935	37,935	(37,935)	-100%	
11-385-4055	BVP GRANT	10,000	11,490	5,200	(1,490)	-13%	
11-385-4057	WIOA REIMBURSEMENTS	10,000	10,000	11,761	-	0%	
11-385-4059	NMDOT TRAFFIC SAFETY	27,390	23,942	19,680	3,448	14%	
11-385-4072	DOJ ORG CRIME DRUG ENFORC	-	-	3,582	-	100%	
11-385-4091	EDWARD BYRNE GRANT	12,000	12,000	11,803	-	0%	
11-388-4010	USDA GRANT REVENUE	-	40,000	-	(40,000)	-100%	
Total Intergovernmental Grants/Distributions		172,131	260,757	229,883	(88,626)	-34%	

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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**General Fund (11)
Schedule of Revenues (Continued)**

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)
	June 30, 2022	June 30, 2021				
Charges for Services						
11-350-4118 PRINTING & COPYING	500	500	334	-	0%	
11-350-4119 POLICE REPORT REVENUE	3,500	-	3,453	3,500	100%	
11-350-4123 SOLID WASTE BOOKKEEPING CHARGE	277,571	235,097	235,097	42,474	18%	
11-350-4124 WATER/SEWER BOOKKEEPING CHARGE	555,225	470,898	470,898	84,327	18%	
11-350-4163 VC DISPATCH BOOKKEEPING CHARGE	73,044	71,225	71,225	1,819	3%	
11-370-4026 PROPERTY RENTAL REVENUE	65,000	65,000	42,835	-	0%	
11-370-4029 PROPERTY LEASE REVENUE	386,998	418,988	419,358	(31,990)	-8%	
11-370-4089 FACILITY USAGE REVENUE	8,000	-	(360)	8,000	100%	
11-380-4010 LIBRARY SALES	4,000	250	101	3,750	1500%	
11-380-4019 MUSEUM SALES	500	250	-	250	100%	
11-380-4021 LIBRARY PRINTING FEES	7,000	250	184	6,750	2700%	
11-385-4071 OVERTIME REIMBURSEMENT	20,000	45,685	45,685	(25,685)	-56%	
11-386-4053 JPA LL SCHOOL SUMMER REC	9,000	-	9,000	9,000	100%	
11-386-4054 JPA VAL COUNTY SUM REC	3,000	-	-	3,000	100%	
11-386-4059 SUMMER RECREATION FEES	16,800	-	12,517	16,800	100%	
11-330-4012 PET LICENSES	5,500	5,500	3,041	-	0%	
11-330-4013 ZONING APPLICATION FEES	5,000	5,000	6,450	-	0%	
11-330-4014 SIGN PERMIT FEES	2,500	5,000	1,391	(2,500)	-50%	
11-330-4015 SPECIAL EVENT PERMIT FEES	200	200	-	-	0%	
11-330-4016 PID APPLICATION FEES	-	17,768	17,768	(17,768)	-100%	
11-330-4050 BUILDING PERMITS	-	-	-	-	100%	
11-330-4108 LIQUOR LICENSES	2,800	2,800	4,200	-	0%	
11-330-4109 BUSINESS REGISTRATIONS	45,000	45,000	41,433	-	0%	
11-330-4111 BUILDING PERMITS	150,000	16,550	16,550	133,450	806%	
11-330-4112 OTHER PERMITS	-	-	-	-	100%	
11-330-4121 SUBDIVISION APPLICATION FEES	6,000	30,750	11,745	(24,750)	-80%	
11-330-4122 SUBDIVISION ENGINEERING FEES	80,000	162,909	162,909	(82,909)	-51%	
11-350-4121 SUB DIVISION & ENGINEERS FEES	-	-	-	-	100%	
11-350-4011 PARK IMPACT FEES	180,000	502,125	502,125	(322,125)	-64%	
11-360-4125 COURT FINES	48,000	20,654	22,994	27,346	132%	
11-360-4130 COURT COSTS	3,600	2,297	2,871	1,303	57%	
11-360-4170 PARKS CITATION REVENUE	-	-	-	-	100%	
11-380-4018 LIBRARY FEES	7,000	500	271	6,500	1300%	
Total Charges for Services	1,965,738	2,125,196	2,104,075	(159,458)	-8%	
Miscellaneous Revenues						
11-306-4060 INTEREST INCOME	2,400	16,192	7,945	(13,792)	-85%	
11-350-4120 PAVING CUTS	2,400	2,925	4,375	(525)	-18%	
11-350-4136 RIO METRO TRANSPORTATION REVENUE	180,000	222,430	222,430	(42,430)	-19%	
11-370-4010 INSURANCE RECOVERIES	-	2,260	16,139	(2,260)	-100%	
11-370-4014 MISCELLANEOUS/OTHER REVENUE	-	-	1,850	-	100%	
11-370-4017 MISCELLANEOUS REVENUE - STREET	-	-	706	-	100%	
11-370-4018 MISCELLANEOUS REVENUE - F.M.	-	-	301	-	100%	
11-370-4127 COPIES, DONATIONS & OTHER REV	-	-	1,718	-	100%	
11-370-4128 SALE OF FIXED ASSETS	-	-	1,264	-	100%	
11-380-4004 LIBRARY DONATIONS/CONTRIBUTION	2,000	1,000	1,459	1,000	100%	
11-380-4012 NM LIBRARY FOUNDATION	-	-	1,000	-	100%	
11-380-4025 LIBRARY G.O. BOND REVENUE	30,000	48,099	48,099	(18,099)	-38%	
Total Miscellaneous Revenues	216,800	292,906	307,806	(76,106)	-26%	
Total General Fund Revenues	\$ 25,599,863	30,216,112	30,117,810	(4,616,249)	-15%	

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2022**

General Fund Summary by Expenditure Function

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Salaries and Wages						
Administration Department	\$ 1,044,143	916,553	797,592	127,590	14%	
Municipal Court Department	177,406	171,812	170,960	5,594	3%	
Police Department	3,104,802	2,843,869	2,656,647	260,933	9%	
Fire Department	1,620,990	1,412,306	1,280,755	208,684	15%	
Parks & Recreation Department	1,115,933	1,098,749	944,895	17,184	2%	
Library Department	439,184	412,502	405,526	26,682	6%	
Community Development Department	665,558	531,684	514,891	133,874	25%	
Public Works Department	671,000	569,088	572,574	101,912	18%	
Total Salaries and Wages	8,839,016	7,956,563	7,343,840	882,453	11%	
Employee Benefits						
Administration Department	560,698	492,104	386,899	68,594	14%	
Municipal Court Department	86,386	81,298	86,105	5,088	6%	
Police Department	1,648,794	1,489,892	1,333,320	158,902	11%	
Fire Department	985,527	795,932	681,839	189,595	24%	
Parks & Recreation Department	530,711	525,687	417,441	5,024	1%	
Library Department	257,133	216,706	206,366	40,427	19%	
Community Development Department	341,718	275,845	255,897	65,873	24%	
Public Works Department	385,825	327,604	317,388	58,221	18%	
Total Employee Benefits	4,796,792	4,205,068	3,685,255	591,724	14%	
Employee Training Costs						
Administration Department	58,812	26,118	8,618	32,694	125%	
Municipal Court Department	1,000	1,000	200	-	0%	
Police Department	75,000	48,509	39,570	26,491	55%	
Fire Department	23,000	15,000	6,004	8,000	53%	
Parks & Recreation Department	20,000	24,079	13,717	(4,079)	-17%	
Library Department	27,165	43,101	15,557	(15,936)	-37%	
Community Development Department	32,000	22,000	12,112	10,000	45%	
Public Works Department	2,000	4,000	1,810	(2,000)	-50%	
Total Employee Training Costs	238,977	183,807	97,588	55,170	30%	
Purchased Property Services						
Administration Department	60,879	61,287	29,771	(408)	-1%	
Municipal Court Department	4,000	4,000	2,891	-	0%	
Police Department	205,000	164,185	102,852	40,815	25%	
Fire Department	55,000	55,000	27,936	-	0%	
Parks & Recreation Department	386,500	379,500	313,154	7,000	2%	
Library Department	50,120	56,230	20,790	(6,110)	-11%	
Community Development Department	7,500	17,500	17,142	(10,000)	-57%	
Public Works Department	82,000	82,500	91,890	(500)	-1%	
Total Purchased Property Services	850,999	820,202	606,426	30,797	4%	
Contractual Services						
Administration Department	195,999	227,816	201,544	(31,817)	-14%	
Municipal Court Department	5,840	2,500	2,751	3,340	134%	
Police Department	48,000	18,360	14,760	29,640	161%	
Fire Department	13,400	12,200	6,216	1,200	10%	
Parks & Recreation Department	20,000	20,000	12,590	-	0%	
Library Department	151,435	87,275	2,803	64,160	74%	
Community Development Department	150,000	209,344	164,963	(59,344)	-28%	
Public Works Department	125,000	95,735	50,284	29,265	31%	
Total Contractual Services	709,674	673,230	455,911	36,444	5%	

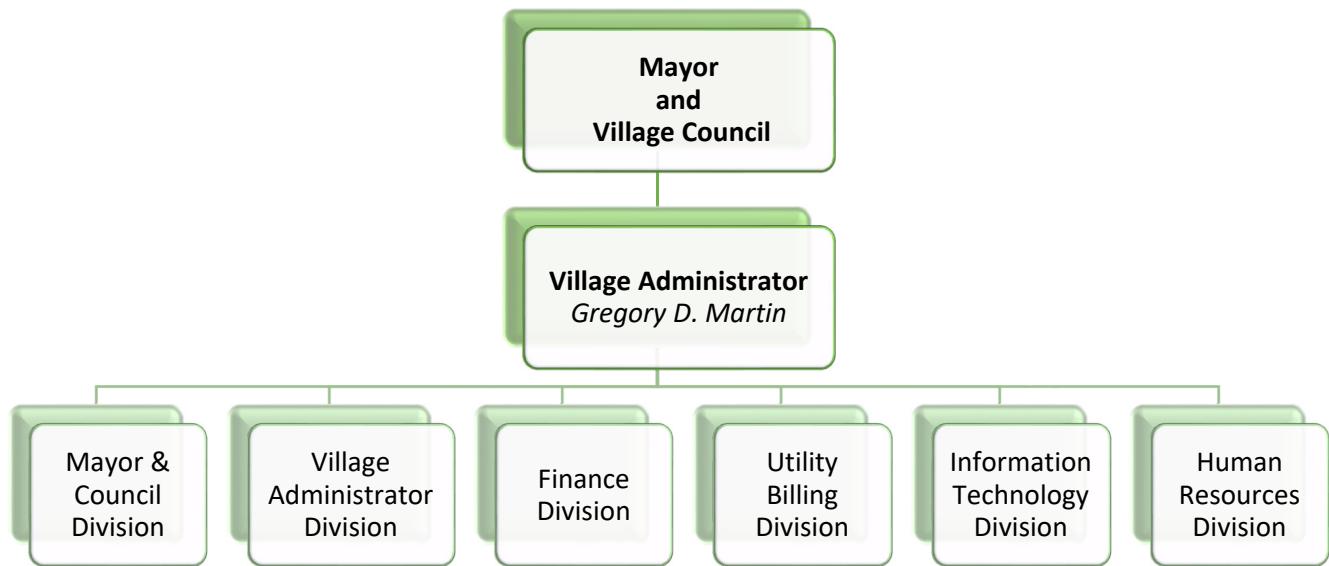
STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2022

General Fund Summary by Expenditure Function (Continued)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)
<i>Supplies</i>						
Administration Department	22,655	14,321	11,743	8,334	58%	
Municipal Court Department	3,000	3,000	1,212	-	0%	
Police Department	21,000	18,167	14,883	2,833	16%	
Fire Department	46,500	37,500	19,247	9,000	24%	
Parks & Recreation Department	61,000	64,736	45,660	(3,736)	-6%	
Library Department	102,512	95,598	42,882	6,914	7%	
Community Development Department	7,600	51,552	48,928	(43,952)	-85%	
Public Works Department	56,900	61,900	63,635	(5,000)	-8%	
Total Supplies	321,167	346,774	248,190	(25,607)	-7%	
<i>Operating Costs</i>						
Administration Department	888,903	549,935	497,797	338,968	62%	
Municipal Court Department	46,471	32,850	20,815	13,621	41%	
Police Department	1,142,356	966,938	798,751	175,418	18%	
Fire Department	339,543	216,181	175,358	123,362	57%	
Parks & Recreation Department	881,929	810,780	585,261	71,149	9%	
Library Department	230,239	183,863	95,672	46,376	25%	
Community Development Department	190,663	160,238	113,377	30,425	19%	
Public Works Department	621,559	587,235	562,798	34,324	6%	
Total Operating Costs	4,341,663	3,508,020	2,849,829	833,643	24%	
<i>Capital Outlay</i>						
Administration Department	20,000	197,200	42,251	(177,200)	-90%	
Municipal Court Department	-	-	-	-	0%	
Police Department	272,444	1,202,985	362,500	(930,541)	-77%	
Fire Department	281,883	688,693	185,550	(406,810)	-59%	
Parks & Recreation Department	1,006,000	242,088	326,193	763,912	316%	
Library Department	85,000	-	-	85,000	100%	
Community Development Department	45,000	-	-	45,000	100%	
Public Works Department	1,511,000	115,315	20,315	1,395,685	1210%	
Total Capital Outlay	3,221,327	2,446,281	936,809	775,046	32%	
<i>Debt Service</i>						
Administration Department	181,678	178,591	178,865	3,087	2%	
Total Debt Service	181,678	178,591	178,865	3,087	2%	
Total General Fund Expenditures	\$ 23,501,293	20,318,536	16,402,713	3,182,757	16%	

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
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Administration Department



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2022**

**General Fund Summary by Expenditure Function
Administration Department**

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Salaries and Wages						
Mayor & Council	\$ 60,500	60,500	60,500	-	100%	
Village Administrator	177,325	162,470	163,858	14,855	100%	
Finance	249,912	236,467	234,425	13,445	100%	
Utility Billing	178,691	172,384	132,562	6,307	-100%	
Information Technology	270,595	193,093	132,444	77,502	-100%	
Human Resources	107,120	91,639	73,803	15,481	-100%	
Total Salaries and Wages	1,044,143	916,553	797,592	127,590	14%	
Employee Benefits						
Mayor & Council	60,706	54,654	54,923	6,052	11%	
Village Administrator	83,701	71,147	70,678	12,554	0%	
Finance	133,218	125,320	116,935	7,898	-9%	
Utility Billing	92,158	83,632	53,811	8,526	678%	
Information Technology	153,031	111,065	65,834	41,966	241%	
Human Resources	37,884	46,286	24,718	(8,402)	0%	
Total Employee Benefits	560,698	492,104	386,899	68,594	14%	
Employee Training Costs						
Mayor & Council	7,410	2,170	237	5,240	100%	
Village Administrator	9,070	1,325	684	7,745	100%	
Finance	19,225	6,096	2,605	13,129	100%	
Utility Billing	8,895	4,765	1,702	4,130	100%	
Information Technology	8,364	6,659	3,390	1,705	100%	
Human Resources	5,848	5,103	-	745	100%	
Total Employee Training Costs	58,812	26,118	8,618	32,694	125%	
Purchased Property Services						
Mayor & Council	-	-	364	-	100%	
Village Administrator	15,012	14,785	8,139	227	100%	
Finance	13,675	11,680	7,082	1,995	100%	
Utility Billing	15,030	14,140	7,362	890	100%	
Information Technology	3,162	9,150	200	(5,988)	100%	
Human Resources	14,000	11,532	6,624	2,468	100%	
Total Purchased Property Services	60,879	61,287	29,771	(408)	-1%	
Contractual Services						
Mayor & Council	30,019	28,545	34,834	1,474	100%	
Village Administrator	8,500	7,912	6,122	588	100%	
Finance	68,380	98,000	84,036	(29,620)	100%	
Utility Billing	12,150	11,444	7,088	706	100%	
Information Technology	55,000	54,338	50,754	662	100%	
Human Resources	21,950	27,577	18,710	(5,627)	100%	
Total Contractual Services	195,999	227,816	201,544	(31,817)	-14%	

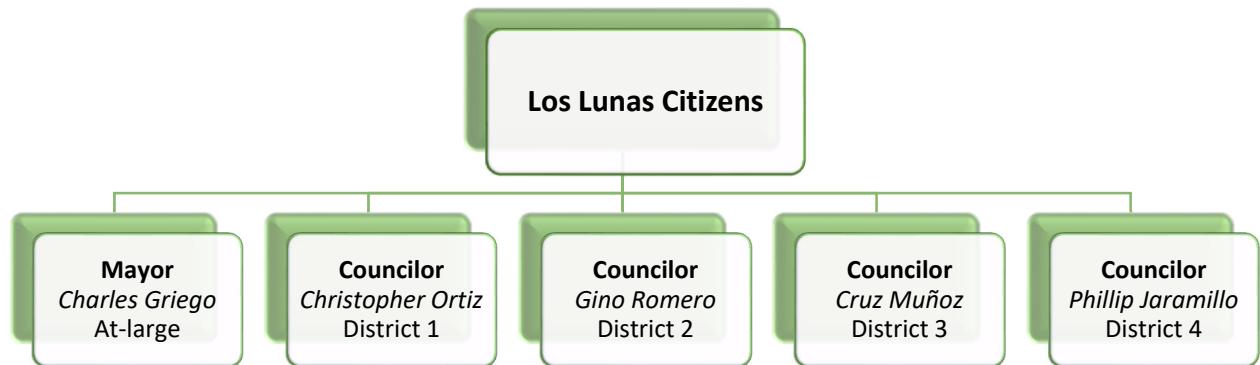
STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
Approved Budget
 June 30, 2022

General Fund Summary by Expenditure Function (Continued)
Administration Department

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
<i>Supplies</i>						
Mayor & Council	250	1,000	668	(750)	100%	
Village Administrator	1,000	2,507	1,994	(1,507)	100%	
Finance	6,950	3,510	2,076	3,440	100%	
Utility Billing	11,805	4,616	4,696	7,189	100%	
Information Technology	1,700	1,609	478	91	100%	
Human Resources	950	1,079	1,831	(129)	100%	
Total Supplies	22,655	14,321	11,743	8,334	58%	
<i>Operating Costs</i>						
Mayor & Council	97,635	81,069	69,890	16,566	100%	
Village Administrator	118,483	107,417	101,130	11,066	100%	
Finance	159,853	116,238	99,780	43,615	100%	
Utility Billing	232,684	110,375	95,699	122,309	100%	
Information Technology	249,202	113,969	110,454	135,233	100%	
Human Resources	31,046	20,867	20,844	10,179	100%	
Total Operating Costs	888,903	549,935	497,797	338,968	62%	
<i>Capital Outlay</i>						
Village Administrator	-	34,000	8,629	(34,000)	100%	
Information Technology	20,000	163,200	33,622	(143,200)	100%	
Total Capital Outlay	20,000	197,200	42,251	(177,200)	-90%	
<i>Debt Service</i>						
Finance	181,678	178,591	178,865	3,087	100%	
Total Debt Service	181,678	178,591	178,865	3,087	2%	
Total Administration Department Expenditures	\$ 3,033,767	2,663,925	2,155,080	369,842	14%	

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2022**

Mayor & Council Division



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2022**

Mayor & Council Division

Mission:

Provide professional, effective and comprehensive municipal services for the Village of Los Lunas, by developing and following a long-term vision for the Village, by seeking input from, and communicating with, Village residents, businesses, and other stakeholders.

Description:

The Mayor and Village Council is the legislative and policy-making body of the municipal government. Each position is elected to serve a four-year term to set Village policies by passing ordinances and resolutions. The Governing Body determines the Village's annual budget, appoints and removes certain appointed officials, and generally oversees Village programs and services.

Priorities:

On February 10, 2018, the Governing Body participated in a Strategic Planning Retreat for the purpose of establishing Council Strategic Priorities through the year 2022. The resulting Council Strategic Priorities are as follows:

- I-25 Interchange and East-West Corridor Project
- Quality of Life Improvements
- Evaluate Current Staffing Levels in the Police and Fire Departments
- Evaluate and Improve the Infrastructure Needs of the Village
- Evaluate Possible Options for Expansion of Village Hall, the Public Library, and Other Facility Improvements

For more information, see page 28 of this budget document.

Goals & Objectives:

- Review and approve the annual Village budget.
- Review/update Village ordinances and resolutions.
- Review Village zoning and business regulations.
- Appoint various positions within the Village, including various boards and commissions.
- Study problems, and evaluate and implement desired solutions and best practices.
- Hold public meetings throughout the year, including regular Council meetings, public hearings, Council workshops, etc., to represent citizens of the Village, and serve the public interest.
- Work with the Village Administrator to shape the strategic direction of the Village.

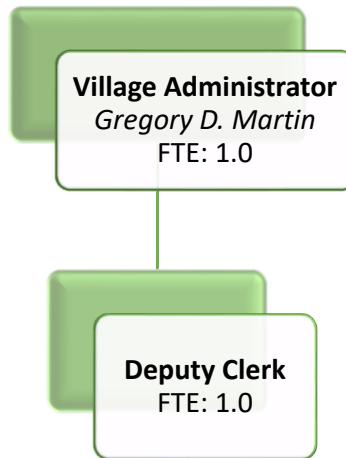
STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
Approved Budget
 June 30, 2022

General Fund (11)
Administration Department
Mayor & Council Division (431)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)
	June 30, 2022	June 30, 2021				
Salaries and Wages						
11-431-5110 SALARIES - ELECTED OFFICIALS	\$ 60,500	60,500	60,500	-	0%	
Total Salaries and Wages	60,500	60,500	60,500	-	0%	
Employee Benefits						
11-431-5210 FICA - SOCIAL SECURITY	3,751	-	-	3,751	100%	
11-431-5211 FICA - MEDICARE	878	-	-	878	100%	
11-431-5220 RETIREMENT	6,793	-	-	6,793	100%	
11-431-5221 RETIREE HEALTH CARE	2,420	-	-	2,420	100%	
11-431-5230 HEALTH AND MEDICAL PREMIUMS	44,900	-	-	44,900	100%	
11-431-5231 DENTAL INSURANCE PREMIUMS	837	-	-	837	100%	
11-431-5232 LIFE INSURANCE PREMIUMS	182	-	-	182	100%	
11-431-5233 DISABILITY INSURANCE PREMIUMS	255	-	-	255	100%	
11-431-5240 UNEMPLOYMENT COMPENSATION	200	-	-	200	100%	
11-431-5250 WORKERS' COMPENSATION PREMIUM	10	-	-	10	100%	
11-431-5290 OTHER EMPLOYEE BENEFITS	480	-	-	480	100%	
11-431-5440 FICA & MEDICARE EXPENSE	-	4,629	4,186	(4,629)	-100%	
11-431-5441 PERA EXPENSE	-	6,793	7,160	(6,793)	-100%	
11-431-5442 MEDICAL INSURANCE EXPENSE	-	42,881	43,432	(42,881)	-100%	
11-431-5443 UNEMPLOYMENT TAX EXPENSE	-	200	-	(200)	-100%	
11-431-5444 WORKERS' COMP EXPENSE	-	151	145	(151)	-100%	
Total Employee Benefits	60,706	54,654	54,923	6,052	11%	
Employee Training Costs						
11-431-5514 TRAINING & SEMINARS	1,260	1,380	237	(120)	-9%	
11-431-5531 TRAVEL EXPENSES	6,150	790	-	5,360	678%	
Total Employee Training Costs	7,410	2,170	237	5,240	241%	
Purchased Property Services						
11-431-5525 BUILDING & GROUNDS MAINTENANCE	-	-	364	-	100%	
Total Purchased Property Services	-	-	364	-	100%	
Contractual Services						
11-431-5517 PROFESSIONAL SERVICES	25,019	23,145	28,594	1,874	8%	
11-431-5520 ATTORNEY FEES	5,000	5,400	6,240	(400)	-7%	
Total Contractual Services	30,019	28,545	34,834	1,474	5%	
Supplies						
11-431-5510 OFFICE SUPPLIES	250	1,000	668	(750)	-75%	
Total Supplies	250	1,000	668	(750)	-75%	
Operating Costs						
11-431-5511 DATA PROCESSING	17,769	5,000	4,867	12,769	255%	
11-431-5515 PRINTING & COPYING	200	200	-	-	0%	
11-431-5519 UTILITIES	10,550	17,381	10,330	(6,831)	-39%	
11-431-5521 TELEPHONE EXPENSE	4,620	4,216	5,430	404	10%	
11-431-5522 SUBSCRIPTIONS & DUES	46,913	47,007	46,913	(94)	0%	
11-431-5523 INSURANCE & BONDS	13,333	2,015	2,015	11,318	562%	
11-431-5524 PUBLICATIONS & ADVERTISING	500	1,500	335	(1,000)	-67%	
11-431-5533 ELECTION EXPENSES	3,750	3,750	-	-	0%	
Total Operating Costs	97,635	81,069	69,890	16,566	20%	
Total Mayor & Council Division Expenditures	\$ 256,520	227,938	221,416	28,582	13%	

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2022**

Village Administrator Division



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2022**

Village Administrator Division

Mission:

Create a supportive and responsive work environment for the Village of Los Lunas by promoting public interests, implementing public policy, following Council direction, providing professional guidance and advice to the Governing Body, and upholding community and organizational values.

Description:

The Village Administrator is an appointed position, under direction of the Governing Body, responsible for the efficient and effective operation, coordination and oversight of services provided by the Village of Los Lunas. These responsibilities include overseeing and coordinating the day-to-day work activities of the following Village departments: Administration, Police, Fire, Parks and Recreation, Library, Community Development, and Public Works.

Priorities:

- 100% of Council packets distributed to Council by Thursday before Council meetings at 5 pm
- 100% of Weekly Reports distributed to Council by Tuesday each week at 5 pm
- 100% of Monthly Project Status Reports distributed to Council by 17th of the month at 5 pm

Goals & Objectives:

- Communicate with the Mayor, Village Council and department directors, on a regular basis to advise them of the financial status of the Village, as well as the status of major projects and accomplishments. Prepare written reports, as needed.
- Work with the Finance Director, Leadership Team and Governing Body, to develop, implement and monitor the annual budget, striving to minimize costs and maximize revenue.
- Develop and administer appropriate laws, ordinances, policies and regulations, deemed necessary for the safe, economical, and efficient management and protection of Village resources, assets, programs and services.
- Receive suggestions and input from citizens, and work toward their acceptable resolution.

STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
 Approved Budget
 June 30, 2022

General Fund (11)
 Administration Department
 Village Administrator Division (432)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)
	June 30, 2022	June 30, 2021				
Salaries and Wages						
11-432-5120 SALARIES - FULL TIME POSITIONS	\$ 174,325	162,470	163,858	11,855	7%	
11-432-5180 SALARIES - OTHER WAGES	3,000	-	-	3,000	100%	
Total Salaries and Wages	177,325	162,470	163,858	14,855	9%	
Employee Benefits						
11-432-5210 FICA - SOCIAL SECURITY	10,809	-	-	10,809	100%	
11-432-5211 FICA - MEDICARE	2,528	-	-	2,528	100%	
11-432-5220 RETIREMENT	34,203	-	-	34,203	100%	
11-432-5221 RETIREE HEALTH CARE	6,973	-	-	6,973	100%	
11-432-5230 HEALTH AND MEDICAL PREMIUMS	26,415	-	-	26,415	100%	
11-432-5231 DENTAL INSURANCE PREMIUMS	1,132	-	-	1,132	100%	
11-432-5232 LIFE INSURANCE PREMIUMS	73	-	-	73	100%	
11-432-5233 DISABILITY INSURANCE PREMIUMS	733	-	-	733	100%	
11-432-5240 UNEMPLOYMENT COMPENSATION	576	-	-	576	100%	
11-432-5250 WORKERS' COMPENSATION PREMIUM	19	-	-	19	100%	
11-432-5290 OTHER EMPLOYEE BENEFITS	240	-	-	240	100%	
11-432-5440 FICA & MEDICARE EXPENSE	-	12,429	12,026	(12,429)	-100%	
11-432-5441 PERA EXPENSE	-	31,877	31,772	(31,877)	-100%	
11-432-5442 MEDICAL INSURANCE EXPENSE	-	25,421	26,318	(25,421)	-100%	
11-432-5443 UNEMPLOYMENT TAX EXPENSE	-	536	165	(536)	-100%	
11-432-5444 WORKERS' COMP EXPENSE	-	884	397	(884)	-100%	
Total Employee Benefits	83,701	71,147	70,678	12,554	18%	
Employee Training Costs						
11-432-5514 TRAINING & SEMINARS	4,820	1,325	684	3,495	264%	
11-432-5531 TRAVEL EXPENSES	4,250	-	-	4,250	100%	
Total Employee Training Costs	9,070	1,325	684	7,745	585%	
Purchased Property Services						
11-432-5525 BUILDING & GROUNDS MAINTENANCE	6,000	6,000	2,878	-	0%	
11-432-5527 FLEET MAINTENANCE	1,062	1,250	365	(188)	-15%	
11-432-5528 JANITORIAL SUPPLIES	7,950	7,535	4,896	415	6%	
Total Purchased Property Services	15,012	14,785	8,139	227	2%	
Contractual Services						
11-432-5517 PROFESSIONAL SERVICES	4,500	-	1,105	4,500	100%	
11-432-5520 ATTORNEY FEES	4,000	7,912	5,017	(3,912)	-49%	
Total Contractual Services	8,500	7,912	6,122	588	7%	
Supplies						
11-432-5510 OFFICE SUPPLIES	1,000	1,967	1,655	(967)	-49%	
11-432-5512 BOOKS & MANUALS	-	200	-	(200)	-100%	
11-432-5320 NON-CAPITAL FURNITURE/FIXTURES	-	340	339	(340)	-100%	
Total Supplies	1,000	2,507	1,994	(1,507)	-60%	

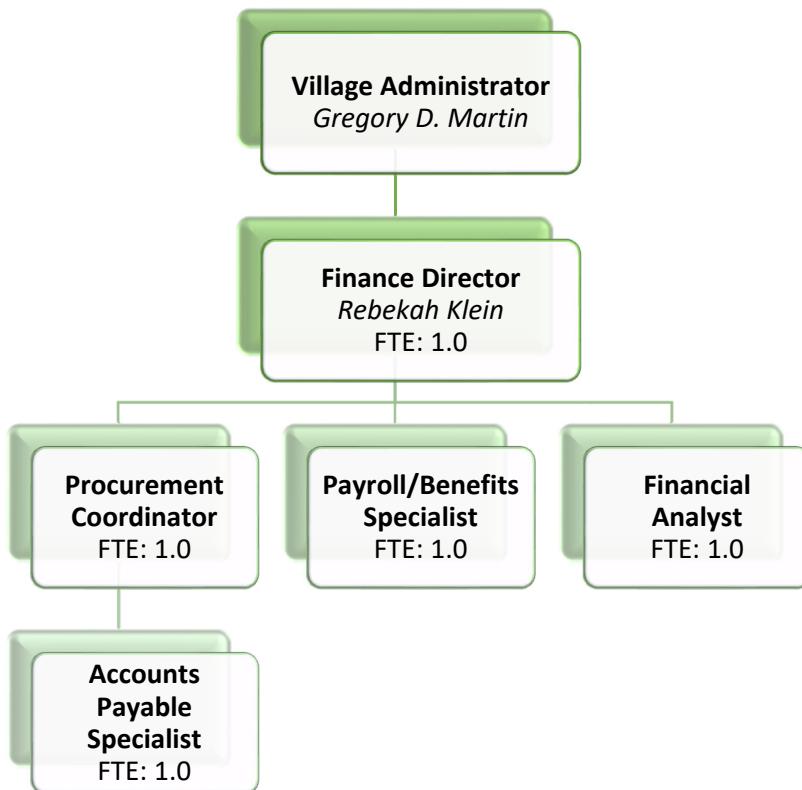
STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2022

General Fund (11)
Administration Department
Village Administrator Division (432) (Continued)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021		Increase (Decrease)	Increase (Decrease)
Operating Costs						
11-432-5511 DATA PROCESSING	6,876	2,936	7,074	3,940	134%	
11-432-5513 GAS & OIL FOR VEHICLES	860	500	471	360	72%	
11-432-5515 PRINTING & COPYING	200	200	-	-	0%	
11-432-5518 POSTAGE	400	1,666	941	(1,266)	-76%	
11-432-5519 UTILITIES	12,750	11,383	10,702	1,367	12%	
11-432-5521 TELEPHONE EXPENSE	3,680	3,092	3,502	588	19%	
11-432-5522 SUBSCRIPTIONS & DUES	4,114	3,215	2,926	899	28%	
11-432-5523 INSURANCE & BONDS	7,663	2,018	2,018	5,645	280%	
11-432-5524 PUBLICATIONS & ADVERTISING	5,000	3,580	650	1,420	40%	
11-432-5540 OTHER OPERATING COSTS	135	850	-	(715)	-84%	
11-432-5547 LEASE PAYMENTS	700	892	1,546	(192)	-22%	
11-432-5584 PROMOTIONAL EXPENSE	74,365	75,585	70,581	(1,220)	-2%	
11-432-5595 MISCELLANEOUS EXPENSE	1,740	1,500	719	240	16%	
Total Operating Costs	118,483	107,417	101,130	11,066	10%	
Capital Purchases						
11-432-5650 VILLAGE HALL IMPROVEMENTS	-	34,000	-	(34,000)	-100%	
11-432-5661 VEHICLES	-	-	8,629	-	100%	
Total Capital Purchases	-	34,000	8,629	(34,000)	-100%	
Total Village Administrator Division Expenditures	\$ 413,091	401,563	361,234	11,528	3%	

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2022**

Finance Division



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2022**

Finance Division

Mission:

Develop and implement effective and efficient financial planning and reporting; accurately report the financial position of the Village, its departments, and business activities to the Mayor, Council, Village departments, external auditors, and others with a vested interest in the financial activity of the Village.

Description:

The Finance Division is responsible for managing the accounts payable, procurement, accounts receivable, payroll, grant accounting, general ledger, issuance of bonds, bank reconciliation, and fixed asset inventory functions. The division is responsible for the annual external audit and the preparation of the financial statements in accordance with U.S. generally accepted accounting principles (GAAP). The division also prepares and monitors the Village's annual budget. The Finance Division works closely with external auditors, the State Auditor, the Department of Finance & Administration (DFA) in addition to the Mayor, Council, and Village management.

Priorities:

- Prepare and monitor the annual budget and ensure expenditures do not exceed budget authority for any one fund. The annual budget will be prepared in accordance with Village established guidelines and submitted to DFA prior to annual deadlines.
- Obtain an unmodified or "clean" opinion on the Village's annual financial statements and submit audit to the New Mexico State Auditor before December 15th of each year.
- Develop a five-year Infrastructure Capital Improvement Plan (ICIP) and submit it to DFA before the provided deadline.

Goals & Objectives:

- Focus on developing and reviewing the Village's financial policies to determine appropriate and responsible financial guidelines for staff to follow when developing the budget, making recommendations, and fulfilling their role as fiscal stewards of public funds. Each year, policies are reviewed by staff, updated where recommended, and submitted to Council for approval.
- Maintain financial management system that safeguards public funds and provide accurate, timely and relevant financial reporting information. Financial reports are prepared monthly and are distributed no later than 30 days after month end.

STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
 Approved Budget
 June 30, 2022

General Fund (11)
 Administration Department
 Finance Division (433)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)
	June 30, 2022	June 30, 2021				
Salaries and Wages						
11-433-5120 SALARIES - FULL TIME POSITIONS	\$ 249,912	236,467	234,425	13,445	6%	
Total Salaries and Wages	249,912	236,467	234,425	13,445	6%	
Employee Benefits						
11-433-5210 FICA - SOCIAL SECURITY	15,495	-	-	15,495	100%	
11-433-5211 FICA - MEDICARE	3,624	-	-	3,624	100%	
11-433-5220 RETIREMENT	49,033	-	-	49,033	100%	
11-433-5221 RETIREE HEALTH CARE	9,997	-	-	9,997	100%	
11-433-5230 HEALTH AND MEDICAL PREMIUMS	49,973	-	-	49,973	100%	
11-433-5231 DENTAL INSURANCE PREMIUMS	2,273	-	-	2,273	100%	
11-433-5232 LIFE INSURANCE PREMIUMS	182	-	-	182	100%	
11-433-5233 DISABILITY INSURANCE PREMIUMS	1,050	-	-	1,050	100%	
11-433-5240 UNEMPLOYMENT COMPENSATION	825	-	-	825	100%	
11-433-5250 WORKERS' COMPENSATION PREMIUM	46	-	-	46	100%	
11-433-5290 OTHER EMPLOYEE BENEFITS	720	-	-	720	100%	
11-433-5440 FICA & MEDICARE EXPENSE	-	18,090	16,878	(18,090)	-100%	
11-433-5441 PERA EXPENSE	-	46,395	46,312	(46,395)	-100%	
11-433-5442 MEDICAL INSURANCE EXPENSE	-	57,844	53,521	(57,844)	-100%	
11-433-5443 UNEMPLOYMENT TAX EXPENSE	-	780	213	(780)	-100%	
11-433-5444 WORKERS' COMP EXPENSE	-	2,211	11	(2,211)	-100%	
Total Employee Benefits	133,218	125,320	116,935	7,898	6%	
Employee Training Costs						
11-433-5514 TRAINING & SEMINARS	9,181	6,096	2,605	3,085	51%	
11-433-5531 TRAVEL EXPENSES	10,044	-	-	10,044	100%	
Total Employee Training Costs	19,225	6,096	2,605	13,129	215%	
Purchased Property Services						
11-433-5525 BUILDING & GROUNDS MAINTENANCE	5,625	4,000	2,181	1,625	41%	
11-433-5527 FLEET MAINTENANCE	50	-	5	50	100%	
11-433-5528 JANITORIAL SUPPLIES	8,000	7,680	4,896	320	4%	
Total Purchased Property Services	13,675	11,680	7,082	1,995	17%	
Contractual Services						
11-433-5517 PROFESSIONAL SERVICES	11,679	40,000	40,436	(28,321)	-71%	
11-433-5520 ATTORNEY FEES	6,000	6,887	4,765	(887)	-13%	
11-433-5532 AUDIT EXPENSE	50,701	51,113	38,835	(412)	-1%	
Total Contractual Services	68,380	98,000	84,036	(29,620)	-30%	
Supplies						
11-433-5510 OFFICE SUPPLIES	3,200	3,261	1,827	(61)	-2%	
11-433-5512 BOOKS & MANUALS	250	249	249	1	0%	
11-433-5320 NON-CAPITAL FURNITURE/FIXTURES	3,500	-	-	3,500	100%	
Total Supplies	6,950	3,510	2,076	3,440	98%	
Operating Costs						
11-433-5511 DATA PROCESSING	102,012	70,200	61,770	31,812	45%	
11-433-5515 PRINTING & COPYING	2,200	2,175	1,462	25	1%	
11-433-5518 POSTAGE	7,100	4,197	8,681	2,903	69%	
11-433-5519 UTILITIES	17,250	17,382	11,065	(132)	-1%	
11-433-5521 TELEPHONE EXPENSE	6,840	4,924	5,895	1,916	39%	
11-433-5522 SUBSCRIPTIONS & DUES	7,293	6,709	7,263	584	9%	
11-433-5523 INSURANCE & BONDS	14,913	165	3,317	14,748	8938%	
11-433-5524 PUBLICATIONS & ADVERTISING	500	200	-	300	150%	
11-433-5540 OTHER OPERATING COSTS	845	250	4	595	238%	
11-433-5547 LEASE PAYMENTS	900	10,036	323	(9,136)	-91%	
Total Operating Costs	159,853	116,238	99,780	43,615	38%	

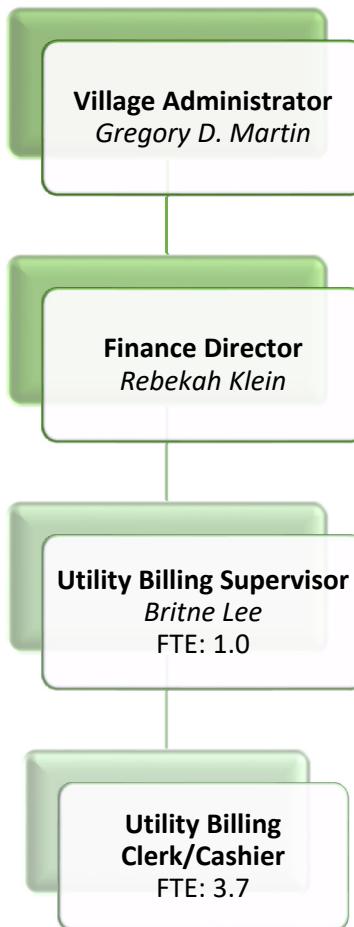
STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
 Approved Budget
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General Fund (11)
 Administration Department
 Finance Division (433) (Continued)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Debt Service						
11-433-5561	INTEREST EXPENSE	90,062	87,473	89,611	2,589	3%
11-433-5562	DEBT SERVICE - ADMIN FEE	3,351	3,420	1,557	(69)	-2%
11-433-5571	DEBT SERVICE - BOND AGENT FEE	-	540	539	(540)	-100%
11-433-5582	DEBT SERVICE - NMFA 3604-PP	88,265	87,158	87,158	1,107	1%
Total Debt Service		181,678	178,591	178,865	3,087	2%
Total Finance Division Expenditures						
	\$	832,891	775,902	725,804	56,989	7%

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2022**

Utility Billing Division



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2022**

Utility Billing Division

Mission:

Provide exceptional customer service to Village residents and Village departments and accurately and effectively report revenue received to Mayor, Council, Village departments, external auditors, and others with a vested interest in the financial activity of the Village.

Description:

The Utility Billing Division maintains accurate accounting of all revenue received by the Village and supports all Village departments to ensure ordinances, policies and procedures are adhered to in a professional manner. The Utility Billing Division bills the Village residents for water, sewer, and garbage usage and ensures all financial transactions are recorded in the accounting system accurately.

Priorities:

- Ensure statements are mailed out to residents by the 15th of every month.
- Maintain a monthly delinquency rate of 5% or less for accounts subject to shut off. The Utility Billing Division will send out past due notification letters by the 10th of the month, provide notification of the shut off date and balance owing on statements mailed to customer and send a courtesy automated call the week before the shut off date to those residents still signifying past due.

Goals & Objectives:

- Maintain the Village's cash receipting module and ensure compliance and functionality to the standards set forth by the Village of Los Lunas' accounting policies and procedures manual.
- Manage the Village's utility rates on an annual basis and ensure billings are accurately made and reflected appropriately in the accounting system.
- Support personnel with continuing education and training, allowing staff to perform designated roles and responsibilities.
- Compile audits of water/sewer and garbage accounts on an annual basis, allowing for accurate and detailed billing practices.

STATE OF NEW MEXICO
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General Fund (11)
Administration Department
Utility Billing Division (434)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Salaries and Wages						
11-434-5120 SALARIES - FULL TIME POSITIONS	\$ 148,221	140,238	105,351	7,983	6%	
11-434-5130 SALARIES - PART TIME POSITIONS	24,370	22,814	22,336	1,556	7%	
11-434-5180 SALARIES - OTHER WAGES	1,100	-	-	1,100	100%	
11-434-5190 SALARIES - OVERTIME	5,000	9,332	4,875	(4,332)	-46%	
Total Salaries and Wages	178,691	172,384	132,562	6,307	4%	
Employee Benefits						
11-434-5210 FICA - SOCIAL SECURITY	10,701	-	-	10,701	100%	
11-434-5211 FICA - MEDICARE	2,503	-	-	2,503	100%	
11-434-5220 RETIREMENT	33,863	-	-	33,863	100%	
11-434-5221 RETIREE HEALTH CARE	6,904	-	-	6,904	100%	
11-434-5230 HEALTH AND MEDICAL PREMIUMS	33,733	-	-	33,733	100%	
11-434-5231 DENTAL INSURANCE PREMIUMS	633	-	-	633	100%	
11-434-5232 LIFE INSURANCE PREMIUMS	182	-	-	182	100%	
11-434-5233 DISABILITY INSURANCE PREMIUMS	623	-	-	623	100%	
11-434-5240 UNEMPLOYMENT COMPENSATION	570	-	-	570	100%	
11-434-5250 WORKERS' COMPENSATION PREMIUM	46	-	-	46	100%	
11-434-5260 TUITION REIMBURSEMENT	2,400	-	-	2,400	100%	
11-434-5290 OTHER EMPLOYEE BENEFITS	-	-	-	-	100%	
11-434-5440 FICA & MEDICARE EXPENSE	-	12,474	10,076	(12,474)	-100%	
11-434-5441 PERA EXPENSE	-	31,991	25,089	(31,991)	-100%	
11-434-5442 MEDICAL INSURANCE EXPENSE	-	36,548	17,887	(36,548)	-100%	
11-434-5443 UNEMPLOYMENT TAX EXPENSE	-	538	336	(538)	-100%	
11-434-5444 WORKERS' COMP EXPENSE	-	2,081	423	(2,081)	-100%	
Total Employee Benefits	92,158	83,632	53,811	8,526	10%	
Employee Training Costs						
11-434-5514 TRAINING & SEMINARS	2,895	4,765	1,702	(1,870)	-39%	
11-434-5531 TRAVEL EXPENSES	6,000	-	-	6,000	100%	
Total Employee Training Costs	8,895	4,765	1,702	4,130	87%	
Purchased Property Services						
11-434-5525 BUILDING & GROUNDS MAINTENANCE	7,030	6,500	2,466	530	8%	
11-434-5528 JANITORIAL SUPPLIES	8,000	7,640	4,896	360	5%	
Total Purchased Property Services	15,030	14,140	7,362	890	6%	
Contractual Services						
11-434-5517 PROFESSIONAL SERVICES	3,600	3,110	3,813	490	16%	
11-434-5520 ATTORNEY FEES	7,000	7,084	3,219	(84)	-1%	
11-434-5527 FLEET MAINTENANCE	1,550	1,250	56	300	24%	
Total Contractual Services	12,150	11,444	7,088	706	6%	
Supplies						
11-434-5510 OFFICE SUPPLIES	7,605	4,161	4,241	3,444	83%	
11-434-5512 BOOKS & MANUALS	200	-	-	200	100%	
11-434-5320 NON-CAPITAL FURNITURE/FIXTURES	4,000	455	455	3,545	779%	
Total Supplies	11,805	4,616	4,696	7,189	156%	

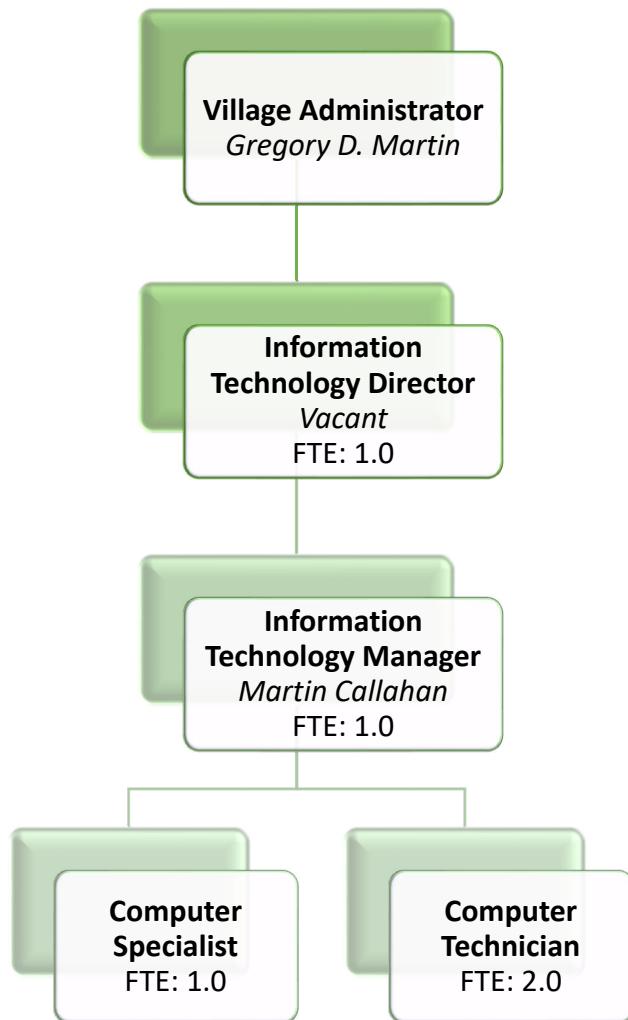
STATE OF NEW MEXICO
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General Fund (11)
 Administration Department
 Utility Billing Division (434) (Continued)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Operating Costs						
11-434-5511 DATA PROCESSING	16,756	9,955	9,168	6,801	68%	
11-434-5513 GAS & OIL FOR VEHICLES	500	500	108	-	0%	
11-434-5515 PRINTING & COPYING	8,220	8,322	6,202	(102)	-1%	
11-434-5518 POSTAGE	42,000	36,000	37,753	6,000	17%	
11-434-5519 UTILITIES	13,100	16,426	11,104	(3,326)	-20%	
11-434-5521 TELEPHONE EXPENSE	2,810	3,731	2,637	(921)	-25%	
11-434-5523 INSURANCE & BONDS	14,453	2,318	2,317	12,135	524%	
11-434-5524 PUBLICATIONS & ADVERTISING	500	312	-	188	60%	
11-434-5535 CREDIT CARD FEES	112,600	5,545	5,459	107,055	1931%	
11-434-5540 OTHER OPERATING COSTS	325	750	74	(425)	-57%	
11-434-5547 LEASE PAYMENTS	21,420	26,516	20,877	(5,096)	-19%	
Total Operating Costs	232,684	110,375	95,699	122,309	111%	
Total Utility Billing Division Expenditures	\$ 551,413	401,356	302,920	150,057	37%	

STATE OF NEW MEXICO
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Information Technology Division



**STATE OF NEW MEXICO
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Information Technology Division

Mission:

Ensure that the Village's information technology computer systems are technologically current and operating properly to improve cost effectiveness and efficiency when assisting all departments and divisions with operations.

Description:

Under direct supervision of the Village Administrator, responsible for the overall planning, organizing, and execution of all information technology functions; directs all IT operations to meet customer requirements as well as the support and maintenance of existing applications and development of new technical solutions.

Priorities:

- Network update and redesign prompted by the addition of new server room on HWY 314.
- Continue work on the outdoor fiber-optic plant infrastructure to carrier class service levels with upgraded pull boxes and location indicators.

Goals & Objectives:

- Maintain and update device, application and network services, while administering strictest security practices available.
- Continue to improve customer's engagement experience using the latest tools, technologies and training available.
- Improve server room and network closet infrastructure.
- Maintain partnerships with public/private agencies to share technological resources and continue fiber-optic network expansion opportunities.

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General Fund (11)
 Administration Department
 Information Technology Division (435)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)
	June 30, 2022	June 30, 2021				
Salaries and Wages						
11-435-5120 SALARIES - FULL TIME POSITIONS	\$ 269,110	193,093	132,444	76,017	39%	
11-435-5180 SALARIES - OTHER WAGES	1,485	-	-	1,485	100%	
Total Salaries and Wages	270,595	193,093	132,444	77,502	40%	
Employee Benefits						
11-435-5210 FICA - SOCIAL SECURITY	16,685	-	-	16,685	100%	
11-435-5211 FICA - MEDICARE	3,903	-	-	3,903	100%	
11-435-5220 RETIREMENT	52,800	-	-	52,800	100%	
11-435-5221 RETIREE HEALTH CARE	10,765	-	-	10,765	100%	
11-435-5230 HEALTH AND MEDICAL PREMIUMS	63,618	-	-	63,618	100%	
11-435-5231 DENTAL INSURANCE PREMIUMS	2,772	-	-	2,772	100%	
11-435-5232 LIFE INSURANCE PREMIUMS	182	-	-	182	100%	
11-435-5233 DISABILITY INSURANCE PREMIUMS	1,131	-	-	1,131	100%	
11-435-5240 UNEMPLOYMENT COMPENSATION	889	-	-	889	100%	
11-435-5250 WORKERS' COMPENSATION PREMIUM	46	-	-	46	100%	
11-435-5290 OTHER EMPLOYEE BENEFITS	240	-	-	240	100%	
11-435-5440 FICA & MEDICARE EXPENSE	-	14,772	9,791	(14,772)	-100%	
11-435-5441 PERA EXPENSE	-	37,885	25,079	(37,885)	-100%	
11-435-5442 MEDICAL INSURANCE EXPENSE	-	56,002	29,148	(56,002)	-100%	
11-435-5443 UNEMPLOYMENT TAX EXPENSE	-	637	209	(637)	-100%	
11-435-5444 WORKERS' COMP EXPENSE	-	1,769	1,607	(1,769)	-100%	
Total Employee Benefits	153,031	111,065	65,834	41,966	38%	
Employee Training Costs						
11-435-5514 TRAINING & SEMINARS	6,790	6,659	3,390	131	2%	
11-435-5531 TRAVEL EXPENSES	1,574	-	-	1,574	100%	
Total Employee Training Costs	8,364	6,659	3,390	1,705	26%	
Purchased Property Services						
11-435-5525 BUILDING & GROUNDS MAINTENANCE	2,000	2,000	15	-	0%	
11-435-5527 FLEET MAINTENANCE	662	750	11	(88)	-12%	
11-435-5528 JANITORIAL SUPPLIES	500	6,400	174	(5,900)	-92%	
Total Purchased Property Services	3,162	9,150	200	(5,988)	-65%	
Contractual Services						
11-435-5517 PROFESSIONAL SERVICES	55,000	54,338	50,754	662	1%	
Total Contractual Services	55,000	54,338	50,754	662	1%	
Supplies						
11-435-5320 NON-CAPITAL FURNITURE/FIXTURES	1,000	-	-	1,000	100%	
11-435-5510 OFFICE SUPPLIES	500	1,609	478	(1,109)	-69%	
11-435-5512 BOOKS & MANUALS	200	-	-	200	100%	
Total Supplies	1,700	1,609	478	91	6%	
Operating Costs						
11-435-5511 DATA PROCESSING	211,027	93,356	90,098	117,671	126%	
11-435-5513 GAS & OIL FOR VEHICLES	150	500	79	(350)	-70%	
11-435-5515 PRINTING & COPYING	-	200	-	(200)	-100%	
11-435-5519 UTILITIES	11,450	11,256	10,344	194	2%	
11-435-5521 TELEPHONE EXPENSE	4,050	3,958	5,936	92	2%	
11-435-5522 SUBSCRIPTIONS & DUES	6,310	500	244	5,810	1162%	
11-435-5523 INSURANCE & BONDS	14,655	3,170	3,169	11,485	362%	
11-435-5524 PUBLICATIONS & ADVERTISING	780	779	389	1	0%	
11-435-5540 OTHER OPERATING COSTS	780	250	195	530	212%	
Total Operating Costs	249,202	113,969	110,454	135,233	119%	

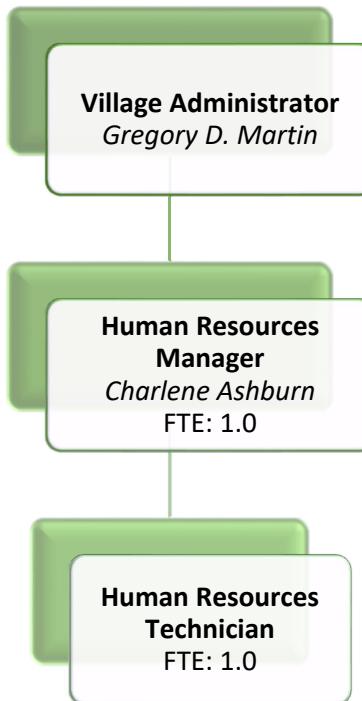
STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
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General Fund (11)
 Administration Department
 Information Technology Division (435)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)
	June 30, 2022	June 30, 2021				
Capital Purchases						
11-435-5601 FIBER OPTIC CABLES	20,000	18,000	7,655	2,000	11%	
11-435-5602 VEHICLE	-	19,000	22,083	(19,000)	-100%	
11-435-5603 DATA CENTER UPDATE	-	13,659	-	(13,659)	-100%	
11-435-5604 PHONE SYSTEM UPGRADE	-	22,541	3,884	(22,541)	-100%	
11-435-5650 BUILDING ADDITION	-	90,000	-	(90,000)	-100%	
Total Capital Purchases	20,000	163,200	33,622	(143,200)	-88%	
Total Information Technology Division Expenditures	\$ 761,054	653,083	397,176	107,971	17%	

**STATE OF NEW MEXICO
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Human Resources Division



**STATE OF NEW MEXICO
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Human Resources Division

Mission:

Ensure fair and equal treatment to all Village employees and applicants in an atmosphere that promotes diversity, quality customer service and professionalism.

Description:

Human Resources will provide assistance, direction and support to Village employees to ensure consistency in administration of policies and collective bargaining agreements, and to promote organizational excellence through effective employee benefits and workforce development.

Priorities:

- Support and ensure employees' wellbeing.
- Attract and retain top talent.
- Guide the organization through change and uncertainty.

Goals & Objectives:

- Recruit and develop a qualified workforce, recognizing and encouraging the value of diversity in the workplace.
- Require sufficient background checks and reference checks on potential employees.
- Track vacant positions.
- Review exit interviews/resignations to address unnecessary turnover.
- Provide orientation and ongoing training to establish, implement, administer, and effectively communicate Village policies, procedures, safety rules, and practices.
- Maintain compliance with all employment and labor laws, directives, and collective bargaining agreements.
- Review and properly resolve employee relations matters.
- Develop and administer an effective Employee Performance Management System.
- Review and administer the approved employee Pay Plan and Grade Order List.

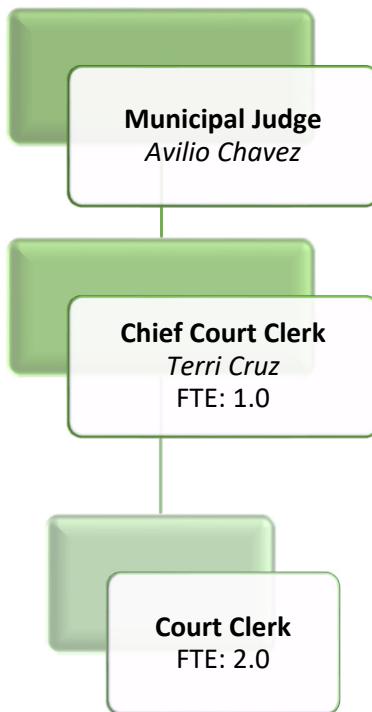
STATE OF NEW MEXICO
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General Fund (11)
 Administration Department
 Human Resources Division (436)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)
	June 30, 2022	June 30, 2021				
Salaries and Wages						
11-436-5120 SALARIES - FULL TIME POSITIONS	\$ 107,120	91,639	73,803	15,481	17%	
Total Salaries and Wages	107,120	91,639	73,803	15,481	14%	
Employee Benefits						
11-436-5210 FICA - SOCIAL SECURITY	6,642	-	-	6,642	100%	
11-436-5211 FICA - MEDICARE	1,554	-	-	1,554	100%	
11-436-5220 RETIREMENT	6,857	-	-	6,857	100%	
11-436-5221 RETIREE HEALTH CARE	4,285	-	-	4,285	100%	
11-436-5230 HEALTH AND MEDICAL PREMIUMS	16,327	-	-	16,327	100%	
11-436-5231 DENTAL INSURANCE PREMIUMS	843	-	-	843	100%	
11-436-5232 LIFE INSURANCE PREMIUMS	73	-	-	73	100%	
11-436-5233 DISABILITY INSURANCE PREMIUMS	450	-	-	450	100%	
11-436-5240 UNEMPLOYMENT COMPENSATION	354	-	-	354	100%	
11-436-5250 WORKERS' COMPENSATION PREMIUM	19	-	-	19	100%	
11-436-5290 OTHER EMPLOYEE BENEFITS	480	-	-	480	100%	
11-436-5440 FICA & MEDICARE EXPENSE	-	7,961	5,491	(7,961)	-100%	
11-436-5441 PERA EXPENSE	-	16,000	6,516	(16,000)	-100%	
11-436-5442 MEDICAL INSURANCE EXPENSE	-	21,206	12,278	(21,206)	-100%	
11-436-5443 UNEMPLOYMENT TAX EXPENSE	-	343	188	(343)	-100%	
11-436-5444 WORKERS' COMP EXPENSE	-	776	245	(776)	-100%	
Total Employee Benefits	37,884	46,286	24,718	(8,402)	-22%	
Employee Training Costs						
11-436-5514 TRAINING & SEMINARS	3,848	2,103	-	1,745	83%	
11-436-5531 TRAVEL EXPENSES	2,000	3,000	-	(1,000)	-33%	
Total Employee Training Costs	5,848	5,103	-	745	13%	
Purchased Property Services						
11-436-5525 BUILDING & GROUNDS MAINTENANCE	6,000	4,000	1,728	2,000	50%	
11-436-5528 JANITORIAL SUPPLIES	8,000	7,532	4,896	468	6%	
Total Purchased Property Services	14,000	11,532	6,624	2,468	18%	
Contractual Services						
11-436-5517 PROFESSIONAL SERVICES	14,950	21,232	18,256	(6,282)	-30%	
11-436-5520 ATTORNEY FEES	7,000	6,345	454	655	10%	
Total Contractual Services	21,950	27,577	18,710	(5,627)	-26%	
Supplies						
11-436-5510 OFFICE SUPPLIES	750	804	1,559	(54)	-7%	
11-436-5512 BOOKS & MANUALS	200	275	272	(75)	-27%	
Total Supplies	950	1,079	1,831	(129)	-14%	
Operating Costs						
11-436-5511 DATA PROCESSING	5,073	1,000	1,980	4,073	407%	
11-436-5515 PRINTING & COPYING	200	200	-	-	0%	
11-436-5518 POSTAGE	1,500	1,667	221	(167)	-10%	
11-436-5519 UTILITIES	12,790	11,254	10,708	1,536	14%	
11-436-5521 TELEPHONE EXPENSE	3,920	3,106	4,226	814	26%	
11-436-5522 SUBSCRIPTIONS & DUES	400	698	698	(298)	-43%	
11-436-5523 INSURANCE & BONDS	5,413	729	749	4,684	643%	
11-436-5524 PUBLICATIONS & ADVERTISING	500	800	468	(300)	-38%	
11-436-5540 OTHER OPERATING COSTS	250	200	248	50	25%	
11-436-5547 LEASE PAYMENTS	1,000	1,213	1,546	(213)	-18%	
Total Operating Costs	31,046	20,867	20,844	10,179	33%	
Total Human Resources Division Expenditures	\$ 218,798	204,083	146,530	14,715	7%	

**STATE OF NEW MEXICO
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Municipal Court



**STATE OF NEW MEXICO
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Municipal Court

Mission:

Provide adjudication of all violations of Village ordinances and criminal offenses that occur within the Village of Los Lunas.

Description:

The Municipal Court is responsible for arraigning persons cited for municipal ordinance violations, accepting pleas, conducting trials, assessing fines and sentences to persons found guilty of violating municipal ordinances, collecting and recording fines, answering questions related to the function of the court system, and providing the Village Administrator with information from the Court, as necessary.

Priorities:

- Focus on implementation of court rules.
- Focus on enhancing court procedures.

Goals & Objectives:

- Operate an open, efficient and fair Municipal Court for the citizens of Los Lunas, and guarantee due process for all persons cited for violations of the municipal ordinances through automation of the court system.

STATE OF NEW MEXICO
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General Fund Summary by Expenditure Function
Municipal Court Department

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)
	June 30, 2022	June 30, 2021				
<i>Salaries and Wages</i>	\$ 177,406		171,812	170,960	5,594	3%
<i>Employee Benefits</i>	86,386		81,298	86,105	5,088	6%
<i>Employee Training Costs</i>	1,000		1,000	200	-	0%
<i>Purchased Property Services</i>	4,000		4,000	2,891	-	0%
<i>Contractual Services</i>	5,840		2,500	2,751	3,340	134%
<i>Supplies</i>	3,000		3,000	1,212	-	0%
<i>Operating Costs</i>	46,471		32,850	20,815	13,621	41%
	\$ 324,103		296,460	284,934	27,643	9%

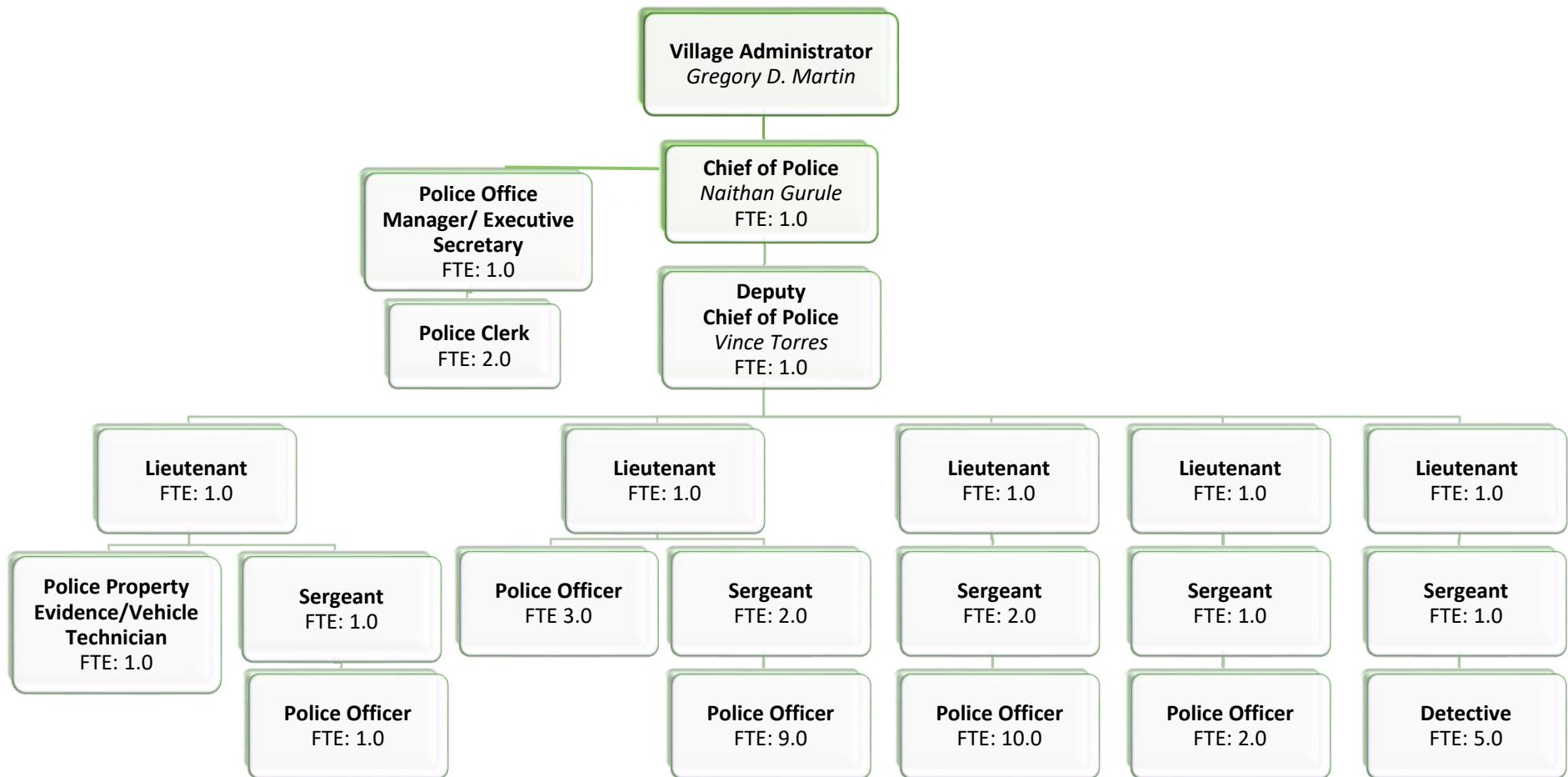
**STATE OF NEW MEXICO
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**General Fund (11)
Municipal Court Department (402)**

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)
	June 30, 2022	June 30, 2021				
Salaries and Wages						
11-402-5110 SALARIES - ELECTED OFFICIALS	\$ 65,000	65,000	65,000	-	0%	
11-402-5120 SALARIES - FULL TIME POSITIONS	111,239	106,812	105,960	4,427	4%	
11-402-5130 SALARIES - PART TIME POSITIONS	1,167	-	-	1,167	100%	
Total Salaries and Wages	177,406	171,812	170,960	5,594	3%	
Employee Benefits						
11-402-5210 FICA - SOCIAL SECURITY	11,000	-	-	11,000	100%	
11-402-5211 FICA - MEDICARE	2,573	-	-	2,573	100%	
11-402-5220 RETIREMENT	34,578	-	-	34,578	100%	
11-402-5221 RETIREE HEALTH CARE	7,097	-	-	7,097	100%	
11-402-5230 HEALTH AND MEDICAL PREMIUMS	28,281	-	-	28,281	100%	
11-402-5231 DENTAL INSURANCE PREMIUMS	1,062	-	-	1,062	100%	
11-402-5232 LIFE INSURANCE PREMIUMS	182	-	-	182	100%	
11-402-5233 DISABILITY INSURANCE PREMIUMS	741	-	-	741	100%	
11-402-5240 UNEMPLOYMENT COMPENSATION	586	-	-	586	100%	
11-402-5250 WORKERS' COMPENSATION PREMIUM	46	-	-	46	100%	
11-402-5290 OTHER EMPLOYEE BENEFITS	240	-	-	240	100%	
11-402-5440 FICA & MEDICARE EXPENSE	-	13,278	12,830	(13,278)	-100%	
11-402-5441 PERA EXPENSE	-	34,034	33,696	(34,034)	-100%	
11-402-5442 MEDICAL INSURANCE EXPENSE	-	32,655	38,883	(32,655)	-100%	
11-402-5443 UNEMPLOYMENT TAX EXPENSE	-	573	243	(573)	-100%	
11-402-5444 WORKERS' COMP INSURANCE EXP	-	758	453	(758)	-100%	
Total Employee Benefits	86,386	81,298	86,105	5,088	6%	
Employee Training Costs						
11-402-5514 TRAINING & SEMINARS	500	-	200	500	100%	
11-402-5531 TRAVEL EXPENSES	500	1,000	-	(500)	-50%	
Total Employee Training Costs	1,000	1,000	200	-	0%	
Purchased Property Services						
11-402-5525 BUILDING & GROUNDS MAINTENANCE	3,000	3,000	2,417	-	0%	
11-402-5528 JANITORIAL SUPPLIES/SERVICE	1,000	1,000	474	-	0%	
Total Purchased Property Services	4,000	4,000	2,891	-	0%	
Contractual Services						
11-402-5517 PROFESSIONAL SERVICES	840	-	36	840	100%	
11-402-5520 ATTORNEY FEES	5,000	2,500	2,715	2,500	100%	
Total Contractual Services	5,840	2,500	2,751	3,340	134%	
Supplies						
11-402-5510 OFFICE SUPPLIES	3,000	3,000	1,212	-	0%	
Total Supplies	3,000	3,000	1,212	-	0%	
Operating Costs						
11-402-5511 DATA PROCESSING	4,124	4,000	795	124	3%	
11-402-5515 PRINTING & COPYING	500	500	187	-	0%	
11-402-5518 POSTAGE	2,000	2,000	1,643	-	0%	
11-402-5519 UTILITIES	8,500	8,500	5,520	-	0%	
11-402-5521 TELEPHONE EXPENSE	3,500	3,500	3,093	-	0%	
11-402-5522 SUBSCRIPTIONS & DUES	350	350	-	-	0%	
11-402-5523 INSURANCE & BONDS	10,747	2,500	1,863	8,247	330%	
11-402-5524 PUBLICATIONS AND ADVERTISING	250	500	-	(250)	-50%	
11-402-5535 CREDIT CARD FEES	5,500	-	-	5,500	100%	
11-402-5547 LEASE PAYMENTS	8,000	8,000	7,714	-	0%	
11-402-5575 PRISONER MED/DETENTION CHARGE	3,000	3,000	-	-	0%	
Total Operating Costs	46,471	32,850	20,815	13,621	41%	
Total Municipal Court Department Expenditures	\$ 324,103	296,460	284,934	27,643	9%	

STATE OF NEW MEXICO
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Police Department



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
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Police Department

Mission:

Build Relationships, Solve Problems, and Make a Difference.

Description:

The Los Lunas Police Department is responsible for delivering 24/7, 365 public safety-related services to the community. The Police Department delivers progressive, proactive, and reactive patrols throughout the Village, responds to calls for services from the public, and investigates and enforces criminal and traffic laws. All of these services work towards providing a safer environment for our citizens to live, work and raise their families.

Priorities:

Launch a community engagement platform through Benchmark Analytics to:

- Automate department awards.
- Track time spent on community concerns.
- Facilitate collaboration and provide tools to ensure the department is optimally responsive to community-based issues and activities.
- Document citizen letters of recognition and supervisor acknowledgement.
- Deliver community survey tools through text or e-mail.
- Record all situations and actions that result in public feedback on an officer or the department.
- Record positive and/or negative community feedback along with courses of action.

Goals & Objectives:

The Los Lunas Police Department has adopted a Community Policing philosophy that encourages officers to get to know residents, business owners, and visitors to discuss problems and develop solutions together.

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General Fund Summary by Expenditure Function
Police Department

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)
	June 30, 2022	June 30, 2021				
<i>Salaries and Wages</i>	\$ 3,104,802		2,843,869	2,656,647	260,933	9%
<i>Employee Benefits</i>	1,648,794		1,489,892	1,333,308	158,902	11%
<i>Employee Training Costs</i>	75,000		48,509	39,570	26,491	55%
<i>Purchased Property Services</i>	205,000		164,185	102,852	40,815	25%
<i>Contractual Services</i>	48,000		18,360	14,760	29,640	161%
<i>Supplies</i>	21,000		18,167	14,883	2,833	16%
<i>Operating Costs</i>	1,142,356		966,938	798,751	175,418	18%
<i>Capital Outlay</i>	272,444		1,202,985	362,500	(930,541)	-77%
	\$ 6,517,396		6,752,905	5,323,271	(235,509)	-3%

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General Fund (11)
Police Department (404)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Salaries and Wages						
11-404-5120 SALARIES - FULL TIME POSITIONS	\$ 2,766,100	2,516,177	2,366,164	249,923	10%	
11-404-5180 SALARIES - OTHER WAGES	6,312	-	-	6,312	100%	
11-404-5190 SALARIES - OVERTIME	275,000	243,750	219,512	31,250	13%	
11-404-5191 OVERTIME - NMDOT TRAFFIC SAFETY	37,390	23,942	19,566	13,448	56%	
11-404-5192 OVERTIME - CONTRACTED SPECIAL DETAIL	20,000	60,000	51,405	(40,000)	-67%	
Total Salaries and Wages	3,104,802	2,843,869	2,656,647	260,933	9%	
Employee Benefits						
11-404-5210 FICA - SOCIAL SECURITY	8,384	-	-	8,384	100%	
11-404-5211 FICA - MEDICARE	40,109	-	-	40,109	100%	
11-404-5220 RETIREMENT	844,208	-	-	844,208	100%	
11-404-5221 RETIREE HEALTH CARE	110,644	-	-	110,644	100%	
11-404-5230 HEALTH AND MEDICAL PREMIUMS	588,153	-	-	588,153	100%	
11-404-5231 DENTAL INSURANCE PREMIUMS	23,759	-	-	23,759	100%	
11-404-5232 LIFE INSURANCE PREMIUMS	1,748	-	-	1,748	100%	
11-404-5233 DISABILITY INSURANCE PREMIUMS	11,618	-	-	11,618	100%	
11-404-5240 UNEMPLOYMENT COMPENSATION	9,129	-	-	9,129	100%	
11-404-5250 WORKERS' COMPENSATION PREMIUM	442	-	-	442	100%	
11-404-5260 TUITION REIMBURSEMENT	6,600	-	-	6,600	100%	
11-404-5290 OTHER EMPLOYEE BENEFITS	4,000	-	-	4,000	100%	
11-404-5440 FICA & MEDICARE EXPENSE	-	44,338	44,464	(44,338)	-100%	
11-404-5441 PERA EXPENSE	-	767,511	718,741	(767,511)	-100%	
11-404-5442 MEDICAL INSURANCE EXPENSE	-	567,783	525,543	(567,783)	-100%	
11-404-5443 UNEMPLOYMENT TAX EXPENSE	-	8,303	3,818	(8,303)	-100%	
11-404-5444 WORKERS' COMP INSURANCE EXP	-	101,957	40,754	(101,957)	-100%	
Total Employee Benefits	1,648,794	1,489,892	1,333,320	158,902	11%	
Employee Training Costs						
11-404-5514 TRAINING & SEMINARS	50,000	47,750	38,811	2,250	5%	
11-404-5531 TRAVEL EXPENSES	25,000	759	759	24,241	3194%	
Total Employee Training Costs	75,000	48,509	39,570	26,491	55%	
Purchased Property Services						
11-404-5525 BUILDING & GROUNDS MAINTENANCE	50,000	30,935	16,408	19,065	62%	
11-404-5527 FLEET MAINTENANCE	145,000	123,250	77,095	21,750	18%	
11-404-5528 JANITORIAL SUPPLIES/SERVICE	10,000	10,000	9,349	-	0%	
Total Purchased Property Services	205,000	164,185	102,852	40,815	25%	
Contractual Services						
11-404-5517 PROFESSIONAL SERVICES	38,000	12,750	10,362	25,250	198%	
11-404-5520 ATTORNEY FEES	10,000	5,610	4,398	4,390	78%	
Total Contractual Services	48,000	18,360	14,760	29,640	161%	
Supplies						
11-404-5510 OFFICE SUPPLIES	18,000	17,617	14,621	383	2%	
11-404-5512 BOOKS & MANUALS	3,000	550	262	2,450	445%	
Total Supplies	21,000	18,167	14,883	2,833	16%	

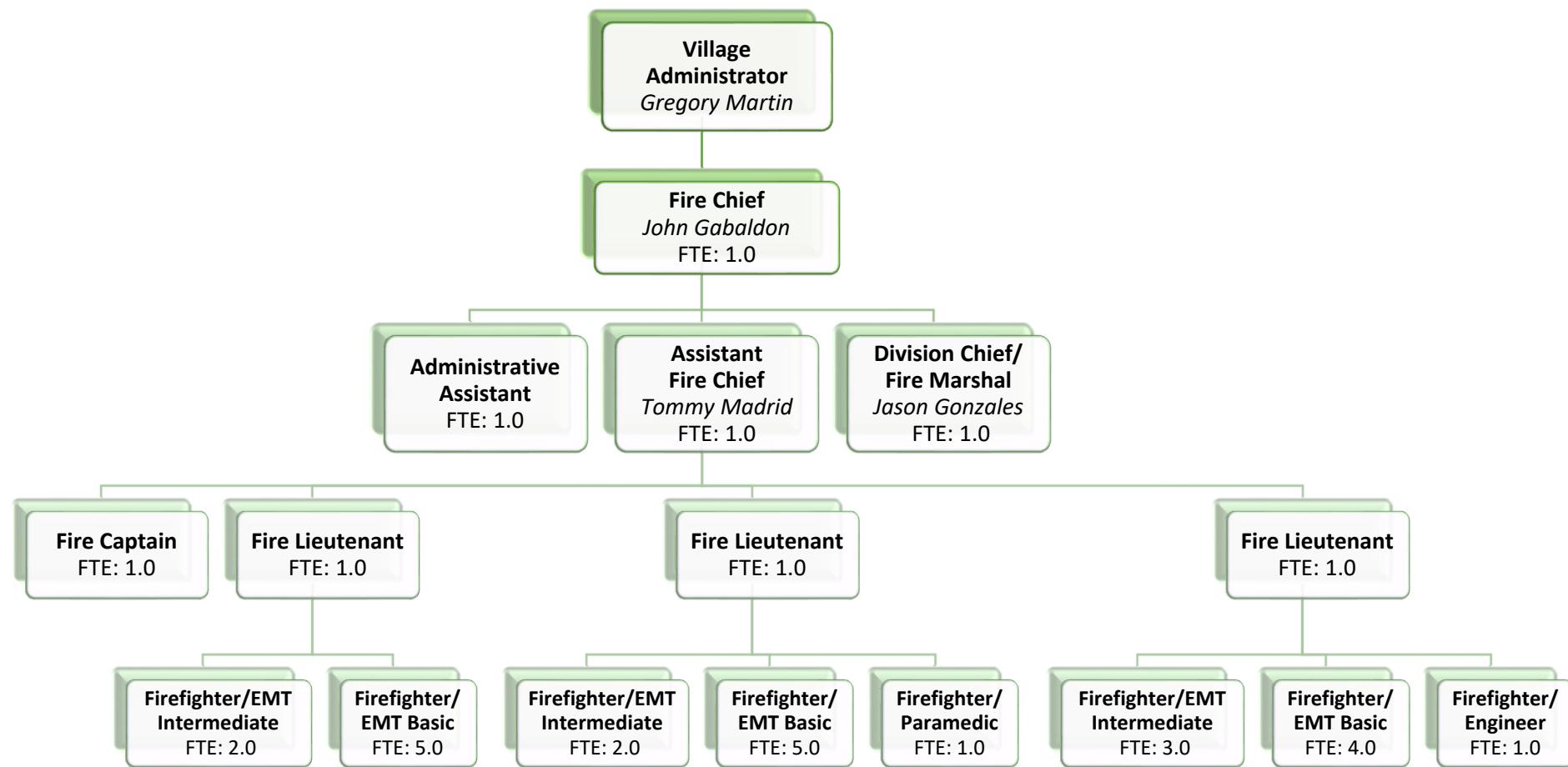
STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
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General Fund (11)
 Police Department (404)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Operating Costs						
11-404-5511 DATA PROCESSING	156,044	171,973	196,025	(15,929)	-9%	
11-404-5513 GAS & OIL FOR VEHICLES	130,000	127,500	90,074	2,500	2%	
11-404-5515 PRINTING & COPYING	8,000	6,800	6,420	1,200	18%	
11-404-5518 POSTAGE	1,200	1,000	1,198	200	20%	
11-404-5519 UTILITIES	35,000	29,750	25,777	5,250	18%	
11-404-5521 TELEPHONE EXPENSE	40,000	33,500	37,258	6,500	19%	
11-404-5522 SUBSCRIPTIONS & DUES	28,040	3,000	491	25,040	835%	
11-404-5523 INSURANCE & BONDS	251,625	177,418	88,584	74,207	42%	
11-404-5524 PUBLICATIONS & ADVERTISING	4,000	3,400	969	600	18%	
11-404-5530 UNIFORM ALLOWANCE	100,000	87,804	112,055	12,196	14%	
11-404-5534 TOOLS & EQUIPMENT	170,014	94,238	70,439	75,776	80%	
11-404-5535 CREDIT CARD FEES	300	3,000	3,217	(2,700)	-90%	
11-404-5540 OTHER OPERATING COSTS	2,500	1,000	1,439	1,500	150%	
11-404-5547 LEASE PAYMENTS	10,000	8,500	4,335	1,500	18%	
11-404-5551 E-911 CALLS FOR SERVICE	189,533	202,856	152,142	(13,323)	-7%	
11-404-5576 DRUG ASSET FORFEITURE EXP	5,000	5,000	2,900	-	0%	
11-404-5584 PROMOTIONAL EXPENSE	11,000	9,350	5,420	1,650	18%	
11-404-5591 JAIL LAUNDRY	100	849	8	(749)	-88%	
Total Operating Costs	1,142,356	966,938	798,751	175,418	18%	
Capital Purchases						
11-404-5610 PUBLIC SAFETY RADIO UPGRADE	-	1,009,073	362,500	(1,009,073)	100%	
11-404-5632 VEHICLES	230,444	193,912	-	36,532	100%	
11-404-5670 MACHINERY & EQUIPMENT	42,000	-	-	42,000	100%	
Total Capital Purchases	272,444	1,202,985	362,500	(930,541)	-77%	
Total Police Department Expenditures	\$ 6,517,396	6,752,905	5,323,283	(235,509)	-3%	

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Fire Department



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Fire Department

Mission:

Protect the community through excellence in service.

Description:

The Los Lunas Fire Department is responsible for the preservation of human life due to fire or rescue services, as needed; to make the public aware of fire safety of all types, and make available all fire prevention information.

Priorities:

- Provide 24-hour committed fire and rescue service.
- Provide professional fire and rescue service to all Village residents.
- Recruit value-driven people for a full-time and volunteer combination department.
- Provide clear and consistent leadership by developing current and future leaders.
- Strive to provide a safer and healthier community that understands how their fire department functions.
- Pursue adequate equipment to meet the ever-changing community needs.

Goals & Objectives:

- Pre-plan all apartment and commercial businesses throughout the Village.
- Assist in the establishment of an effective emergency management plan.
- Maintain and improve the Insurance Services Office (ISO) rating, thereby providing cost savings to Village residents through insurance savings.

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General Fund Summary by Expenditure Function
Fire Department

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)
	June 30, 2022	June 30, 2021				
<i>Salaries and Wages</i>	\$ 1,620,990		1,412,306	1,280,755	208,684	15%
<i>Employee Benefits</i>	985,527		795,932	681,839	189,595	24%
<i>Employee Training Costs</i>	23,000		15,000	6,004	8,000	53%
<i>Purchased Property Services</i>	55,000		55,000	27,936	-	0%
<i>Contractual Services</i>	13,400		12,200	6,216	1,200	10%
<i>Supplies</i>	46,500		37,500	19,247	9,000	24%
<i>Operating Costs</i>	339,543		216,181	175,358	123,362	57%
<i>Capital Outlay</i>	281,883		688,693	185,550	(406,810)	-59%
	3,365,843		3,232,812	2,382,905	133,031	4%

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General Fund (11)
Fire Department (405)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Salaries and Wages						
11-405-5120 SALARIES - FULL TIME POSITIONS	\$ 1,480,990	1,273,306	1,187,103	207,684	16%	
11-405-5180 SALARIES - OTHER WAGES	20,000	19,000	835	1,000	5%	
11-405-5190 SALARIES - OVERTIME	120,000	120,000	92,817	-	0%	
Total Salaries and Wages	1,620,990	1,412,306	1,280,755	208,684	15%	
Employee Benefits						
11-405-5210 FICA - SOCIAL SECURITY	2,149	-	-	2,149	100%	
11-405-5211 FICA - MEDICARE	21,765	-	-	21,765	100%	
11-405-5220 RETIREMENT	545,751	-	-	545,751	100%	
11-405-5221 RETIREE HEALTH CARE	59,240	-	-	59,240	100%	
11-405-5230 HEALTH AND MEDICAL PREMIUMS	327,359	-	-	327,359	100%	
11-405-5231 DENTAL INSURANCE PREMIUMS	13,313	-	-	13,313	100%	
11-405-5232 LIFE INSURANCE PREMIUMS	1,129	-	-	1,129	100%	
11-405-5233 DISABILITY INSURANCE PREMIUMS	6,221	-	-	6,221	100%	
11-405-5240 UNEMPLOYMENT COMPENSATION	4,954	-	-	4,954	100%	
11-405-5250 WORKERS' COMPENSATION PREMIUM	286	-	-	286	100%	
11-405-5290 OTHER EMPLOYEE BENEFITS	3,360	-	-	3,360	100%	
11-405-5440 FICA & MEDICARE EXPENSE	-	20,481	19,726	(20,481)	-100%	
11-405-5441 PERA EXPENSE	-	424,829	378,679	(424,829)	-100%	
11-405-5442 MEDICAL INSURANCE EXPENSE	-	317,930	252,722	(317,930)	-100%	
11-405-5443 UNEMPLOYMENT TAX EXPENSE	-	4,202	2,391	(4,202)	-100%	
11-405-5444 WORKERS' COMP INSURANCE EXP	-	28,490	28,321	(28,490)	-100%	
Total Employee Benefits	985,527	795,932	681,839	189,595	24%	
Employee Training Costs						
11-405-5514 TRAINING & SEMINARS	15,000	15,000	6,004	-	0%	
11-405-5531 TRAVEL EXPENSES	8,000	-	-	8,000	100%	
Total Employee Training Costs	23,000	15,000	6,004	8,000	53%	
Purchased Property Services						
11-405-5525 BUILDING & GROUNDS MAINTENANCE	16,000	16,000	10,560	-	0%	
11-405-5527 FLEET MAINTENANCE	35,000	35,000	15,431	-	0%	
11-405-5528 JANITORIAL SUPPLIES	4,000	4,000	1,945	-	0%	
Total Purchased Property Services	55,000	55,000	27,936	-	0%	
Contractual Services						
11-405-5517 PROFESSIONAL SERVICES	12,200	11,000	5,081	1,200	11%	
11-405-5520 ATTORNEY FEES	1,200	1,200	1,135	-	0%	
Total Contractual Services	13,400	12,200	6,216	1,200	10%	
Supplies						
11-405-5351 MEDICAL SUPPLIES	10,000	-	-	10,000	100%	
11-405-5510 OFFICE SUPPLIES	4,500	1,500	848	3,000	200%	
11-405-5512 SAFETY SUPPLIES	2,000	2,000	-	-	0%	
11-405-5534 TOOLS & EQUIPMENT	20,000	20,000	12,360	-	0%	
11-405-5536 SAFETY EQUIPMENT	10,000	14,000	6,039	(4,000)	-29%	
Total Supplies	46,500	37,500	19,247	9,000	24%	

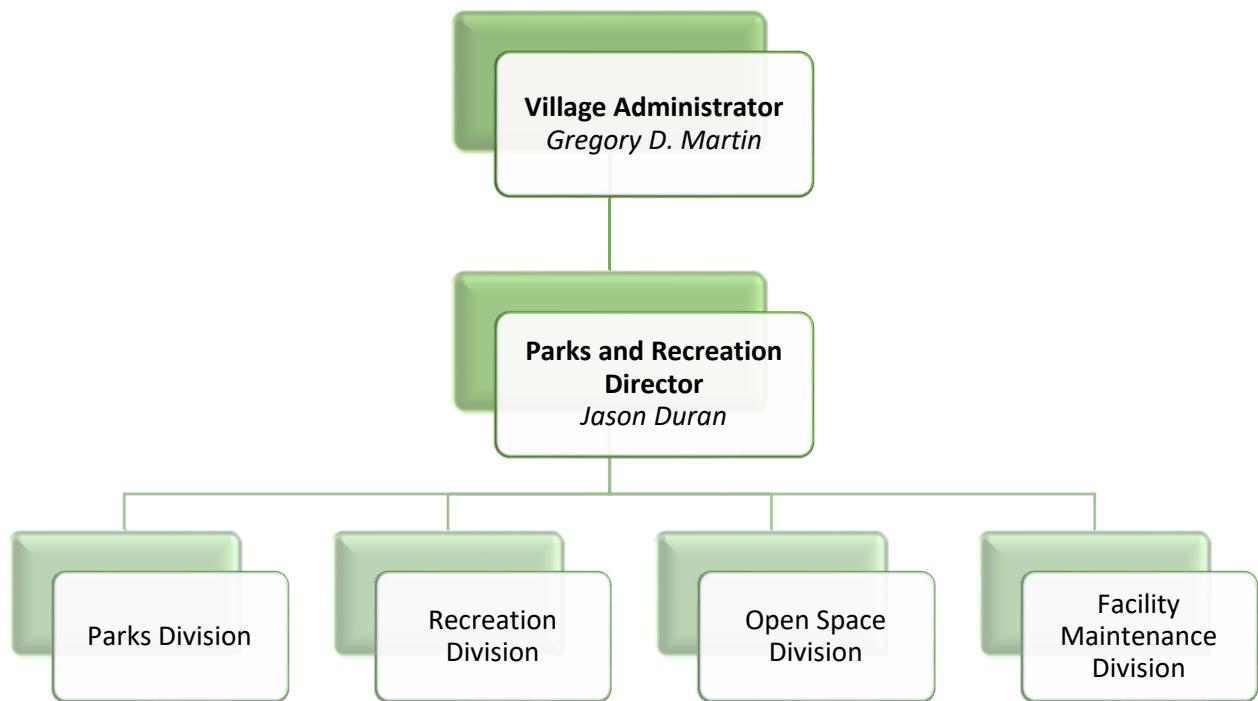
STATE OF NEW MEXICO
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General Fund (11)
 Fire Department (405)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Operating Costs						
11-405-5505 EQUIPMENT/OPERATING EXPENSE	38,000	31,040	12,320	6,960	22%	
11-405-5511 DATA PROCESSING	37,071	10,550	9,153	26,521	251%	
11-405-5513 GAS & OIL FOR VEHICLES	18,000	18,000	13,916	-	0%	
11-405-5515 PRINTING & COPYING	1,500	1,500	924	-	0%	
11-405-5518 POSTAGE	150	150	79	-	0%	
11-405-5519 UTILITIES	32,000	32,000	30,973	-	0%	
11-405-5521 TELEPHONE EXPENSE	10,800	10,800	9,001	-	0%	
11-405-5522 SUBSCRIPTION & DUES	10,600	1,000	968	9,600	960%	
11-405-5523 INSURANCE & BONDS	101,974	25,344	25,344	76,630	302%	
11-405-5530 UNIFORM ALLOWANCE	29,000	25,000	19,133	4,000	16%	
11-405-5540 OTHER OPERATING COSTS	3,000	3,000	1,870	-	0%	
11-405-5547 COPIER LEASE PAYMENTS	2,500	2,500	2,672	-	0%	
11-405-5549 SAFETY COMMITTEE AWARDS	4,000	-	-	4,000	100%	
11-405-5551 E-911 CALLS FOR SERVICE	33,448	35,797	35,797	(2,349)	-7%	
11-405-5568 SAFETY PROMOTIONAL MATERIAL	4,000	6,000	2,668	(2,000)	-33%	
11-405-5569 RADIO SYSTEMS	11,000	11,000	10,540	-	0%	
11-405-5584 COMMUNITY PROGRAM	2,500	2,500	-	-	0%	
Total Operating Costs	339,543	216,181	175,358	123,362	57%	
Capital Purchases						
11-405-5610 PUBLIC SAFETY RADIO UPGRADE	-	497,005	-	(497,005)	-100%	
11-405-5631 AMBULANCE	135,546	-	-	135,546	100%	
11-405-5638 FIRE STATION RAMP	-	71,288	71,288	(71,288)	-100%	
11-405-5645 REFURB FIRE ENGINE	-	42,260	42,259	(42,260)	-100%	
11-405-5647 BRUSH TRUCK	6,137	78,140	72,003	(72,003)	-92%	
11-405-5661 VEHICLES	107,400	-	-	107,400	100%	
11-405-5670 MACHINERY & EQUIPMENT	32,800	-	-	32,800	100%	
Total Capital Purchases	281,883	688,693	185,550	(406,810)	-59%	
Total Fire Department Expenditures	\$ 3,365,843	3,232,812	2,382,905	133,031	4%	

**STATE OF NEW MEXICO
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Parks and Recreation Department



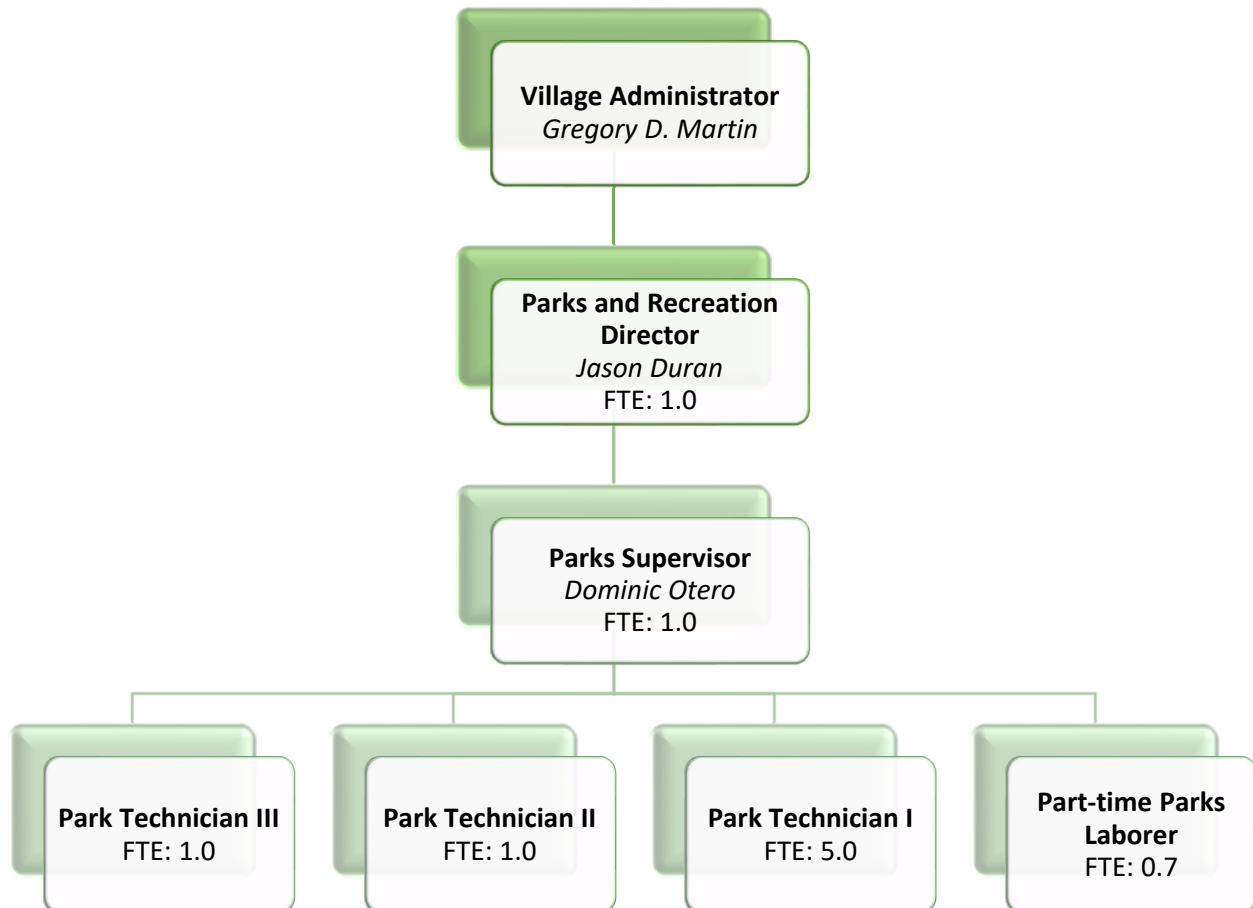
STATE OF NEW MEXICO
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 Approved Budget
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General Fund Summary by Expenditure Function
 Parks & Recreation Department

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
<i>Salaries and Wages</i>						
Parks	\$ 380,020	361,026	300,004	18,994	5%	
Recreation	351,768	356,261	290,640	(4,493)	-1%	
Open Space	188,695	192,233	192,218	(3,538)	-2%	
Facility Maintenance	195,450	189,229	162,033	6,221	3%	
Total Salaries and Wages	1,115,933	1,098,749	944,895	17,184	2%	
<i>Employee Benefits</i>						
Parks	181,644	192,255	141,642	(10,611)	-6%	
Recreation	138,190	143,676	113,543	(5,486)	-4%	
Open Space	104,818	85,413	85,303	19,405	23%	
Facility Maintenance	106,059	104,343	76,953	1,716	2%	
Total Employee Benefits	530,711	525,687	417,441	5,024	1%	
<i>Employee Training Costs</i>						
Parks	3,000	1,500	650	1,500	100%	
Recreation	6,000	9,579	3,152	(3,579)	-37%	
Open Space	7,000	9,425	9,365	(2,425)	-26%	
Facility Maintenance	4,000	3,575	550	425	12%	
Total Employee Training Costs	20,000	24,079	13,717	(4,079)	-17%	
<i>Purchased Property Services</i>						
Parks	184,000	183,000	149,632	1,000	1%	
Recreation	143,500	141,500	138,109	2,000	1%	
Open Space	27,500	27,500	9,050	-	0%	
Facility Maintenance	31,500	27,500	16,363	4,000	15%	
Total Purchased Property Services	386,500	379,500	313,154	7,000	2%	
<i>Contractual Services</i>						
Parks	20,000	20,000	12,590	-	0%	
Total Contractual Services	20,000	20,000	12,590	-	0%	
<i>Supplies</i>						
Parks	23,500	27,615	18,269	(4,115)	-15%	
Recreation	13,000	13,000	9,720	-	0%	
Open Space	16,500	14,209	9,657	2,291	16%	
Facility Maintenance	8,000	9,912	8,014	(1,912)	-19%	
Total Supplies	61,000	64,736	45,660	(3,736)	-6%	
<i>Operating Costs</i>						
Parks	474,518	443,555	386,387	30,963	7%	
Recreation	167,832	144,829	75,615	23,003	16%	
Open Space	49,728	40,133	24,371	9,595	24%	
Facility Maintenance	189,851	182,263	98,888	7,588	4%	
Total Operating Costs	881,929	810,780	585,261	71,149	9%	
<i>Capital Outlay</i>						
Parks	959,500	238,000	322,105	721,500	303%	
Recreation	-	-	-	-	0%	
Open Space	6,500	-	-	6,500	100%	
Facility Maintenance	40,000	4,088	4,088	35,912	878%	
Total Capital Outlay	1,006,000	242,088	326,193	763,912	316%	
	\$ 4,022,073	3,165,619	2,658,911	856,454	27%	

**STATE OF NEW MEXICO
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Parks Division



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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Parks Division

Mission:

Enrich the quality of life for Los Lunas residents and its visitors by providing safe, well-maintained parks and public places; preserving open space and historic resources, caring for people, strengthening the bonds of community, and creating opportunities for renewal, growth and enhancement.

Description:

The Parks Division is responsible for providing the citizens of Los Lunas and Valencia County with adequate facilities to satisfy their needs and wants in the enjoyment of their leisure hours. The Village currently maintains 18, parks encompassing 120.55 acres, and 2,600 acres of open space preserve with trails.

Priorities:

- Provide parks with activities for all age groups and abilities, equally distributed throughout the community.
- Add capacity at existing parks by expanding facilities to accommodate increased population.
- Cooperate with other public and private agencies, and with private landowners to set aside land and resources necessary to provide high quality, convenient park and recreation facilities before the most suitable sites are lost to development.
- Develop athletic facilities that meet the highest quality competitive playing standards and requirements for all age groups, skill levels, and recreational interests.
- Where appropriate, and if funding is available, replace aging park amenities.
- Provide operation and maintenance to insure safe, serviceable, and functional parks and facilities.

Goals & Objectives:

- Maintain clean and safe environment for youth, elderly and persons with special needs.
- Expand current facilities to accommodate a growing community.
- Purchase and maintain parks, recreation and facility equipment that meets federal, state and local codes.
- Offer affordable recreational, physical and cultural opportunities.
- Utilize technology and horticultural processes to mitigate over-usage of our natural resources and remain stewards of our community environment.
- Partner with local organizations to help promote tourism.

STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
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General Fund (11)
 Parks & Recreation Department
 Parks Division (441)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Salaries and Wages						
11-441-5120 SALARIES - FULL TIME POSITIONS	\$ 350,439	334,421	291,918	16,018	5%	
11-441-5130 SALARIES - PART TIME POSITIONS	19,861	18,605	937	1,256	7%	
11-441-5180 SALARIES - OTHER WAGES	1,720	-	-	1,720	100%	
11-441-5190 SALARIES - OVERTIME	8,000	8,000	7,149	-	0%	
Total Salaries and Wages	380,020	361,026	300,004	18,994	5%	
Employee Benefits						
11-441-5210 FICA - SOCIAL SECURITY	22,959	-	-	22,959	100%	
11-441-5211 FICA - MEDICARE	5,370	-	-	5,370	100%	
11-441-5220 RETIREMENT	72,453	-	-	72,453	100%	
11-441-5221 RETIREE HEALTH CARE	14,812	-	-	14,812	100%	
11-441-5230 HEALTH AND MEDICAL PREMIUMS	60,265	-	-	60,265	100%	
11-441-5231 DENTAL INSURANCE PREMIUMS	2,635	-	-	2,635	100%	
11-441-5232 LIFE INSURANCE PREMIUMS	364	-	-	364	100%	
11-441-5233 DISABILITY INSURANCE PREMIUMS	1,472	-	-	1,472	100%	
11-441-5240 UNEMPLOYMENT COMPENSATION	1,222	-	-	1,222	100%	
11-441-5250 WORKERS' COMPENSATION PREMIUM	92	-	-	92	100%	
11-441-5440 FICA & MEDICARE EXPENSE	-	27,007	22,376	(27,007)	-100%	
11-441-5441 PERA EXPENSE	-	68,619	56,915	(68,619)	-100%	
11-441-5442 MEDICAL INSURANCE EXPENSE	-	84,901	55,911	(84,901)	-100%	
11-441-5443 UNEMPLOYMENT TAX EXPENSE	-	1,165	665	(1,165)	-100%	
11-441-5444 WORKERS' COMP EXPENSE	-	10,563	5,775	(10,563)	-100%	
Total Employee Benefits	181,644	192,255	141,642	(10,611)	-6%	
Employee Training Costs						
11-441-5514 TRAINING & SEMINARS	1,500	1,500	650	-	0%	
11-441-5531 TRAVEL EXPENSE	1,500	-	-	1,500	100%	
Total Employee Training Costs	3,000	1,500	650	1,500	100%	
Purchased Property Services						
11-441-5525 BUILDING & GROUNDS MAINTENANCE	170,000	170,000	131,117	-	0%	
11-441-5527 FLEET MAINTENANCE	9,000	9,000	14,463	-	0%	
11-441-5528 JANITORIAL SUPPLIES	5,000	4,000	4,052	1,000	25%	
Total Purchased Property Services	184,000	183,000	149,632	1,000	1%	
Contractual Services						
11-441-5517 PROFESSIONAL SERVICES	20,000	20,000	12,590	-	0%	
Total Contractual Services	20,000	20,000	12,590	-	0%	
Supplies						
11-441-5510 OFFICE SUPPLIES	2,000	2,000	2,092	-	0%	
11-441-5534 TOOLS & EQUIPMENT	18,000	22,115	13,964	(4,115)	-19%	
11-441-5536 SAFETY EQUIPMENT	3,500	3,500	2,213	-	0%	
Total Supplies	23,500	27,615	18,269	(4,115)	-15%	
Operating Costs						
11-441-5511 DATA PROCESSING	8,925	11,350	10,262	(2,425)	-21%	
11-441-5513 GAS & OIL FOR VEHICLES	10,000	10,000	12,666	-	0%	
11-441-5518 POSTAGE	-	-	168	-	100%	
11-441-5519 UTILITIES	400,000	400,000	342,705	-	0%	
11-441-5521 TELEPHONE EXPENSE	10,000	6,000	5,910	4,000	67%	
11-441-5523 INSURANCE & BONDS	39,593	10,110	10,110	29,483	292%	
11-441-5524 PUBLICATIONS & ADVERTISING	500	500	59	-	0%	
11-441-5530 UNIFORMS	5,000	5,000	4,016	-	0%	
11-441-5540 OTHER OPERATING COSTS	500	595	491	(95)	-16%	
Total Operating Costs	474,518	443,555	386,387	30,963	7%	

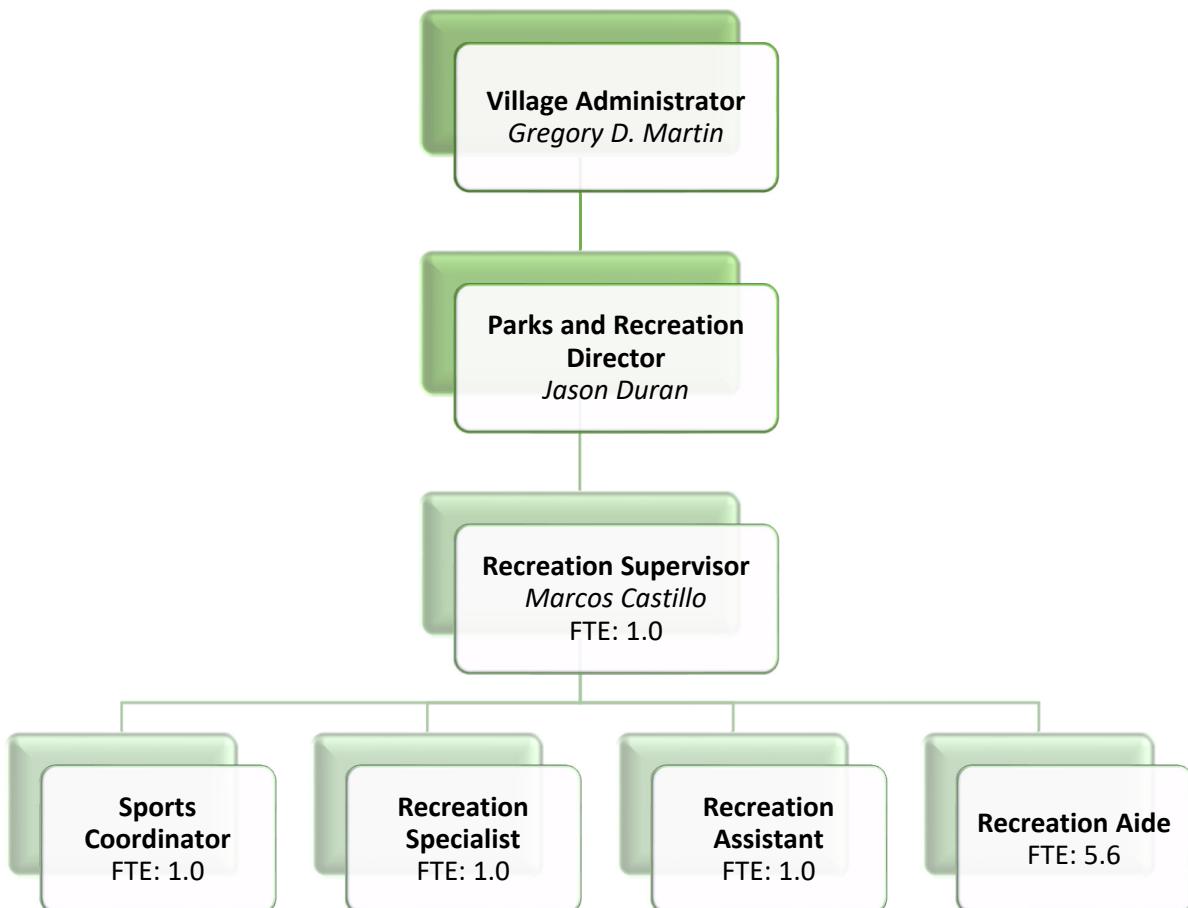
STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
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General Fund (11)
Parks & Recreation Department
Parks Division (441)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Capital Purchases						
11-441-5601 PARK IMPROVEMENTS	200,000	200,000	197,747	-	-	0%
11-441-5603 MAINTENANCE FACILITY	600,000	-	-	600,000	-	100%
11-441-5661 VEHICLES	40,000	38,000	-	2,000	-	5%
11-441-5670 MACHINERY & EQUIPMENT	119,500	-	-	119,500	-	100%
11-441-5672 HUNING RANCH PARK IMPROVEMENTS	-	-	124,358	-	-	100%
Total Capital Purchases	959,500	238,000	322,105	721,500	759,231	303%
Total Parks Division Expenditures	\$ 2,226,182	1,466,951	1,331,279	759,231	52%	

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Recreation Division



**STATE OF NEW MEXICO
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Recreation Division

Mission:

Create recreational opportunities for growth and enhancement by developing an array of diverse, affordable programs and multicultural events that promote community service and environmental awareness while meeting the physical, mental, social, and psychological needs of our community.

Description:

The Recreation Division is responsible for providing the citizens of Los Lunas, Valencia County, and visitors, with quality programming and events to satisfy their needs and wants in the enjoyment of their leisure hours. The Village currently owns and operates 18 parks encompassing 120.55 acres, 2,600 acres of open space with trails, one multi-generational center, and one recreation center, for its recreation needs.

Priorities:

- Provide high-quality recreational programs and services throughout the community that provide fun, educational, accessible and safe environments for people of all ages and abilities.
- Support arts and crafts, classroom instruction in music and dance, physical conditioning, and health care. Provide meeting facilities, after-school, and other program activities for all cultural, age, physical, and income groups in the community.
- Support basketball, volleyball, tennis, soccer, baseball, softball, and other instructional programs for all age, skill level, and income groups in the community.
- Maintain and expand multiple-use indoor recreation centers that provide aquatic, gymnasiums, physical conditioning, and program rooms for all age groups, skill levels, and community interests on a year-round basis.

Goals & Objectives:

- Maintain a clean and safe environment for youth, elderly, and persons with special needs, to recreate.
- Expand current facilities to accommodate a growing community.
- Purchase and maintain recreation and facility equipment that meets federal, state and local codes.
- Offer affordable and quality recreational, physical and cultural opportunities for youth, adults and seniors.
- Partner with local organizations to help promote tourism.

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General Fund (11)
 Parks & Recreation Department
 Recreation Division (442)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)
	June 30, 2022	June 30, 2021				
Salaries and Wages						
11-442-5120 SALARIES - FULL TIME POSITIONS	\$ 156,541	145,226	145,448	11,315	8%	
11-442-5130 SALARIES - PART TIME POSITIONS	154,043	205,035	127,323	(50,992)	-25%	
11-442-5140 SALARIES - TEMPORARY POSITIONS	33,984	-	15,953	33,984	100%	
11-442-5180 SALARIES - OTHER WAGES	1,200	-	-	1,200	100%	
11-442-5190 SALARIES - OVERTIME	6,000	6,000	1,916	-	0%	
Total Salaries and Wages	351,768	356,261	290,640	(4,493)	-1%	
Employee Benefits						
11-442-5210 FICA - SOCIAL SECURITY	21,364	-	-	21,364	100%	
11-442-5211 FICA - MEDICARE	4,997	-	-	4,997	100%	
11-442-5220 RETIREMENT	59,381	-	-	59,381	100%	
11-442-5221 RETIREE HEALTH CARE	12,424	-	-	12,424	100%	
11-442-5230 HEALTH AND MEDICAL PREMIUMS	32,364	-	-	32,364	100%	
11-442-5231 DENTAL INSURANCE PREMIUMS	1,058	-	-	1,058	100%	
11-442-5232 LIFE INSURANCE PREMIUMS	437	-	-	437	100%	
11-442-5233 DISABILITY INSURANCE PREMIUMS	658	-	-	658	100%	
11-442-5240 UNEMPLOYMENT COMPENSATION	1,138	-	-	1,138	100%	
11-442-5250 WORKERS' COMPENSATION PREMIUM	129	-	-	129	100%	
11-442-5260 TUITION REIMBURSEMENT	4,000	-	-	4,000	100%	
11-442-5290 OTHER EMPLOYEE BENEFITS	240	-	-	240	100%	
11-442-5440 FICA & MEDICARE EXPENSE	-	26,795	22,027	(26,795)	-100%	
11-442-5441 PERA EXPENSE	-	62,317	53,763	(62,317)	-100%	
11-442-5442 MEDICAL INSURANCE EXPENSE	-	42,747	32,320	(42,747)	-100%	
11-442-5443 UNEMPLOYMENT TAX EXPENSE	-	1,156	802	(1,156)	-100%	
11-442-5444 WORKERS' COMP EXPENSE	-	10,661	4,631	(10,661)	-100%	
Total Employee Benefits	138,190	143,676	113,543	(5,486)	-4%	
Employee Training Costs						
11-442-5514 TRAINING & SEMINARS	4,000	8,000	3,152	(4,000)	-50%	
11-442-5531 TRAVEL EXPENSE	2,000	1,579	-	421	27%	
Total Employee Training Costs	6,000	9,579	3,152	(3,579)	-37%	
Purchased Property Services						
11-442-5525 BUILDING & GROUNDS MAINTENANCE	130,000	130,000	129,550	-	0%	
11-442-5527 FLEET MAINTENANCE	7,500	7,500	2,804	-	0%	
11-442-5528 JANITORIAL SUPPLIES	6,000	4,000	5,755	2,000	50%	
Total Purchased Property Services	143,500	141,500	138,109	2,000	1%	
Supplies						
11-442-5510 OFFICE SUPPLIES	10,000	10,000	6,480	-	0%	
11-442-5534 TOOLS & EQUIPMENT	2,000	2,000	2,519	-	0%	
11-442-5536 SAFETY EQUIPMENT	1,000	1,000	721	-	0%	
Total Supplies	13,000	13,000	9,720	-	0%	
Operating Costs						
11-442-5503 SUMMER RECREATION PROGRAM	31,000	31,000	4,374	-	0%	
11-442-5511 DATA PROCESSING	15,823	17,350	6,610	(1,527)	-9%	
11-442-5513 GAS & OIL FOR VEHICLES	3,000	3,000	1,058	-	0%	
11-442-5521 TELEPHONE EXPENSE	3,000	3,000	3,144	-	0%	
11-442-5523 INSURANCE & BONDS	38,309	14,358	6,970	23,951	167%	
11-442-5524 PUBLICATIONS & ADVERTISING	2,500	2,500	1,519	-	0%	
11-442-5535 CREDIT CARD FEES	600	-	-	600	100%	
11-442-5530 UNIFORMS	3,000	3,000	2,696	-	0%	
11-442-5540 OTHER OPERATING COSTS	600	621	994	(21)	-3%	
11-442-5548 JULY 4TH SPECIAL EVENTS	70,000	70,000	48,250	-	0%	
Total Operating Costs	167,832	144,829	75,615	23,003	16%	
Total Recreation Division Expenditures	\$ 820,290	808,845	630,779	11,445	1%	

STATE OF NEW MEXICO
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Open Space Division



**STATE OF NEW MEXICO
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Open Space Division

Mission:

Meet educational and enforcement needs while enriching the social, physical and mental wellness of residents within the community through its parks and open space lands. Protect our open space through excellence in service and Building Relationships, Solving Problems, and Making a Difference within the community.

Description:

The Open Space Division is responsible for carrying out conservation efforts to protect plant and animal life in park lands from fire, disease, and visitor usage along with historical artifacts. Protecting natural resources through resource management practices ensuring compliance with Village of Los Lunas Rules and Regulations. The Open Space Division currently maintains 2,600 acres of open space preserve, containing numerous trails and drainage facilities.

Priorities:

- Provide an interconnected system of high-quality, accessible multi-use trails that offer diverse healthy outdoor experiences within a rich variety of landscapes and natural habitats, accessing significant environmental features, public facilities and developed local neighborhoods. Where appropriate, permit multiple uses of trails, including walking, running, bicycling, and horseback riding.
- Develop trail improvements to a design and development standard that facilitates maintenance and security.
- Facilitate community involvement and stewardship through programming and events that provides the public opportunities to participate and volunteer at local parks and open space.
- Promote the proper usage of Off-Highway Vehicles within the Village of Los Lunas through education and training.

Goals & Objectives:

- Expand current open space lands to accommodate a growing community.
- Maintain a clean and safe open space and parklands for youth, adults, elderly and persons with special needs, to recreate.
- Purchase and maintain open space lands that meet federal, state and local codes.
- Offer affordable recreational, physical and cultural opportunities.
- Utilize technology and horticultural processes to mitigate over-usage of our natural resources and remain stewards of our community environment.
- Protect our parks, open space and public facility assets through patrol, enforcement and civic education.
- Respond and help coordinate in emergency situations to include medical emergencies and rope rescue situations.

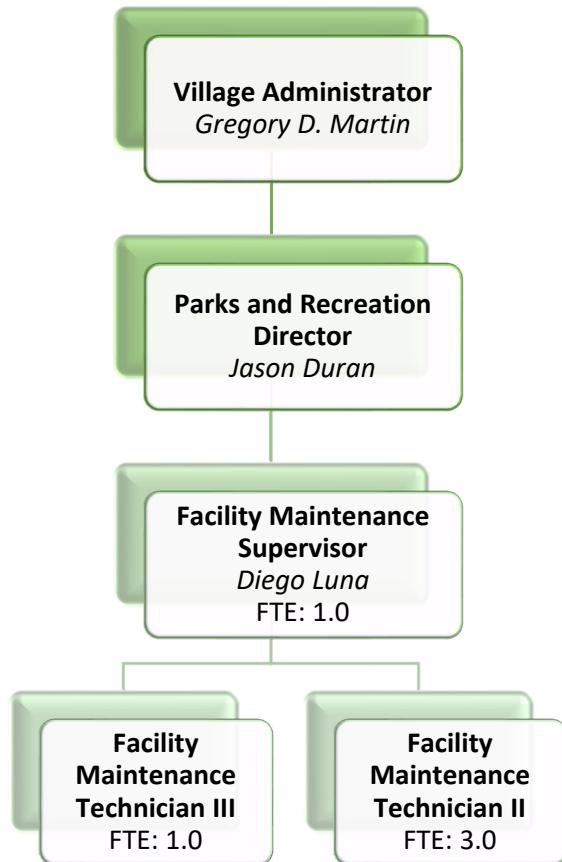
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General Fund (11)
 Parks & Recreation Department
 Open Space Division (443)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Salaries and Wages						
11-443-5120 SALARIES - FULL TIME POSITIONS	\$ 176,655	167,233	168,282	9,422	6%	
11-443-5180 SALARIES - OTHER WAGES	2,040	-	-	2,040	100%	
11-443-5190 SALARIES - OVERTIME	10,000	25,000	23,936	(15,000)	-60%	
Total Salaries and Wages	188,695	192,233	192,218	(3,538)	-2%	
Employee Benefits						
11-443-5210 FICA - SOCIAL SECURITY	10,953	-	-	10,953	100%	
11-443-5211 FICA - MEDICARE	2,562	-	-	2,562	100%	
11-443-5220 RETIREMENT	34,660	-	-	34,660	100%	
11-443-5221 RETIREE HEALTH CARE	7,067	-	-	7,067	100%	
11-443-5230 HEALTH AND MEDICAL PREMIUMS	33,733	-	-	33,733	100%	
11-443-5231 DENTAL INSURANCE PREMIUMS	1,855	-	-	1,855	100%	
11-443-5232 LIFE INSURANCE PREMIUMS	146	-	-	146	100%	
11-443-5233 DISABILITY INSURANCE PREMIUMS	742	-	-	742	100%	
11-443-5240 UNEMPLOYMENT COMPENSATION	583	-	-	583	100%	
11-443-5250 WORKERS' COMPENSATION PREMIUM	37	-	-	37	100%	
11-443-5260 TUITION REIMBURSEMENT	12,000	-	-	12,000	100%	
11-443-5290 OTHER EMPLOYEE BENEFITS	480	-	-	480	100%	
11-443-5440 FICA & MEDICARE EXPENSE	-	12,793	14,472	(12,793)	-100%	
11-443-5441 PERA EXPENSE	-	32,811	32,771	(32,811)	-100%	
11-443-5442 MEDICAL INSURANCE EXPENSE	-	34,913	34,336	(34,913)	-100%	
11-443-5443 UNEMPLOYMENT TAX EXPENSE	-	552	324	(552)	-100%	
11-443-5444 WORKERS' COMP EXPENSE	-	4,344	3,400	(4,344)	-100%	
Total Employee Benefits	104,818	85,413	85,303	19,405	23%	
Employee Training Costs						
11-443-5514 TRAINING & SEMINARS	5,000	9,425	9,365	(4,425)	-47%	
11-443-5531 TRAVEL EXPENSE	2,000	-	-	2,000	100%	
Total Employee Training Costs	7,000	9,425	9,365	(2,425)	-26%	
Purchased Property Services						
11-443-5525 BUILDING & GROUNDS MAINTENANCE	20,000	20,000	7,256	-	0%	
11-443-5527 FLEET MAINTENANCE	7,500	7,500	1,794	-	0%	
Total Purchased Property Services	27,500	27,500	9,050	-	0%	
Supplies						
11-443-5510 OFFICE SUPPLIES	2,000	2,000	298	-	0%	
11-443-5534 TOOLS & EQUIPMENT	7,500	5,209	4,176	2,291	44%	
11-443-5536 SAFETY EQUIPMENT	7,000	7,000	5,183	-	0%	
Total Supplies	16,500	14,209	9,657	2,291	16%	
Operating Costs						
11-443-5511 DATA PROCESSING	8,010	10,575	593	(2,565)	-24%	
11-443-5513 GAS & OIL FOR VEHICLES	8,000	8,000	6,797	-	0%	
11-443-5521 TELEPHONE EXPENSE	5,000	5,000	5,060	-	0%	
11-443-5523 INSURANCE & BONDS	22,718	10,558	7,349	12,160	115%	
11-443-5524 PUBLICATIONS & ADVERTISING	500	500	50	-	0%	
11-443-5530 UNIFORMS	5,000	5,000	4,372	-	0%	
11-443-5540 OTHER OPERATING COSTS	500	500	150	-	0%	
Total Operating Costs	49,728	40,133	24,371	9,595	24%	
Capital Purchases						
11-443-5661 VEHICLES	6,500	-	-	6,500	100%	
Total Capital Purchases	6,500	-	-	6,500	100%	
Total Open Space Division Expenditures	\$ 400,741	368,913	329,964	31,828	9%	

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Facility Maintenance Division



**STATE OF NEW MEXICO
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Facility Maintenance Division

Mission:

Support the overall mission and values of the Village of Los Lunas, maximizing a healthy, safe, pleasant, and functional environment by providing professional facility maintenance services to all Village-owned properties.

Description:

The Facility Maintenance Division is responsible for providing the citizens of Los Lunas and Valencia County with adequate facilities. Among other responsibilities, staff ensures building safety and the optimal performance of building systems by providing preventative maintenance and repair of mechanical, HVAC, electrical, plumbing, vector control, and interior/exterior repairs and renovations.

Priorities:

- Develop facilities that reduce overall facility maintenance and operation requirements and costs.
- Minimize equipment failure and production downtime.
- Develop a maintenance management system to estimate and plan for life cycle maintenance and replacement costs.

Goals & Objectives:

- Conduct our department in a manner that is socially responsible and commands respect for its positive contribution to community.
- Commit ourselves to a progressive training and continuing education program in our quest for excellence in the services we provide.
- Customer satisfaction is the focus of everything we provide. To achieve customer satisfaction, the quality of our services must be our number one priority. As our services are viewed, so are we.
- Expand current facilities to accommodate a growing community.
- Utilize technology and horticultural processes to mitigate over-usage of our natural resources and remain stewards of our community environment.

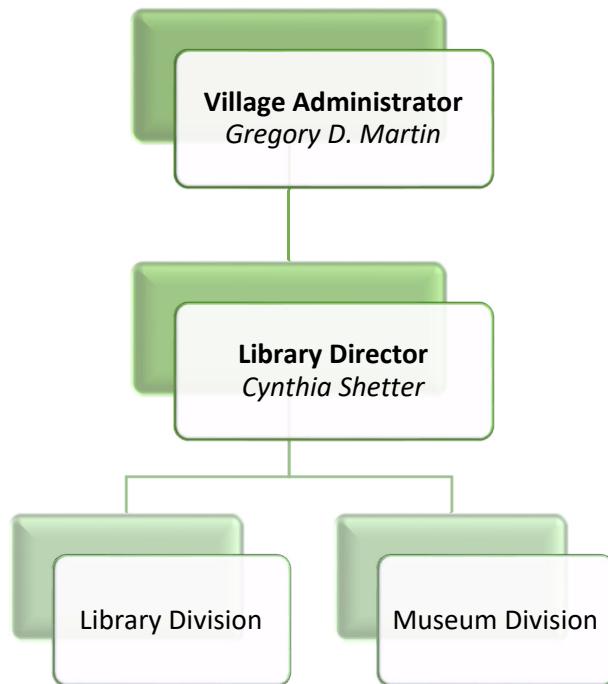
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General Fund (11)
 Parks & Recreation Department
 Facility Maintenance Division (444)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)
	June 30, 2022	June 30, 2021				
Salaries and Wages						
11-444-5120 SALARIES - FULL TIME POSITIONS	\$ 187,450	181,229	150,600	6,221	3%	
11-444-5190 OVERTIME	8,000	8,000	11,433	-	0%	
Total Salaries and Wages	195,450	189,229	162,033	6,221	3%	
Employee Benefits						
11-444-5210 FICA - SOCIAL SECURITY	11,622	-	-	11,622	100%	
11-444-5211 FICA - MEDICARE	2,719	-	-	2,719	100%	
11-444-5220 RETIREMENT	36,778	-	-	36,778	100%	
11-444-5221 RETIREE HEALTH CARE	7,498	-	-	7,498	100%	
11-444-5230 HEALTH AND MEDICAL PREMIUMS	44,026	-	-	44,026	100%	
11-444-5231 DENTAL INSURANCE PREMIUMS	1,781	-	-	1,781	100%	
11-444-5232 LIFE INSURANCE PREMIUMS	182	-	-	182	100%	
11-444-5233 DISABILITY INSURANCE PREMIUMS	788	-	-	788	100%	
11-444-5240 UNEMPLOYMENT COMPENSATION	619	-	-	619	100%	
11-444-5250 WORKERS' COMPENSATION PREMIUM	46	-	-	46	100%	
11-444-5440 FICA & MEDICARE EXPENSE	-	13,864	12,257	(13,864)	-100%	
11-444-5441 PERA EXPENSE	-	35,557	29,157	(35,557)	-100%	
11-444-5442 MEDICAL INSURANCE EXPENSE	-	48,894	31,631	(48,894)	-100%	
11-444-5443 UNEMPLOYMENT TAX EXPENSE	-	598	455	(598)	-100%	
11-444-5444 WORKERS' COMP EXPENSE	-	5,430	3,453	(5,430)	-100%	
Total Employee Benefits	106,059	104,343	76,953	1,716	2%	
Employee Training Costs						
11-444-5514 TRAINING & SEMINARS	2,500	2,075	550	425	20%	
11-444-5531 TRAVEL EXPENSE	1,500	1,500	-	-	0%	
Total Employee Training Costs	4,000	3,575	550	425	12%	
Purchased Property Services						
11-444-5525 BUILDING & GROUNDS MAINTENANCE	20,000	16,360	9,779	3,640	22%	
11-444-5527 FLEET MAINTENANCE	7,500	7,500	3,472	-	0%	
11-444-5528 JANITORIAL SUPPLIES	4,000	3,640	3,112	360	10%	
Total Purchased Property Services	31,500	27,500	16,363	4,000	15%	
Supplies						
11-444-5510 OFFICE SUPPLIES	1,000	1,000	427	-	0%	
11-444-5534 TOOLS & EQUIPMENT	5,000	6,912	6,811	(1,912)	-28%	
11-444-5536 SAFETY EQUIPMENT	2,000	2,000	776	-	0%	
Total Supplies	8,000	9,912	8,014	(1,912)	-19%	
Operating Costs						
11-444-5511 DATA PROCESSING	4,569	3,250	411	1,319	41%	
11-444-5513 GAS & OIL FOR VEHICLES	6,000	8,000	4,058	(2,000)	-25%	
11-444-5521 TELEPHONE EXPENSE	4,000	4,000	4,200	-	0%	
11-444-5523 INSURANCE & BONDS	18,982	11,213	4,434	7,769	69%	
11-444-5524 PUBLICATIONS & ADVERTISING	500	500	173	-	0%	
11-444-5526 GRAFFITI REMOVAL	3,000	3,000	-	-	0%	
11-444-5530 UNIFORMS	3,500	3,000	2,598	500	17%	
11-444-5540 OTHER OPERATING COSTS	500	500	120	-	0%	
11-444-5578 MOSQUITO CONTROL	10,000	10,000	2,564	-	0%	
11-444-5596 WELLNESS CENTER MAINTENANCE	10,000	10,000	7,441	-	0%	
11-444-5598 SENIOR CENTER MAINTENANCE	45,800	45,800	20,040	-	0%	
11-444-5599 TRASPORTATION CTR MAINTENANCE	83,000	83,000	52,849	-	0%	
Total Operating Costs	189,851	182,263	98,888	7,588	4%	
Capital Purchases						
11-444-5661 VEHICLES	40,000	-	-	40,000	100%	
11-444-5601 MOWER	-	4,088	4,088	(4,088)	-100%	
Total Capital Purchases	40,000	4,088	4,088	35,912	878%	
Total Facility Maintenance Division Expenditures	\$ 574,860	520,910	366,889	53,950	10%	

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Library Department



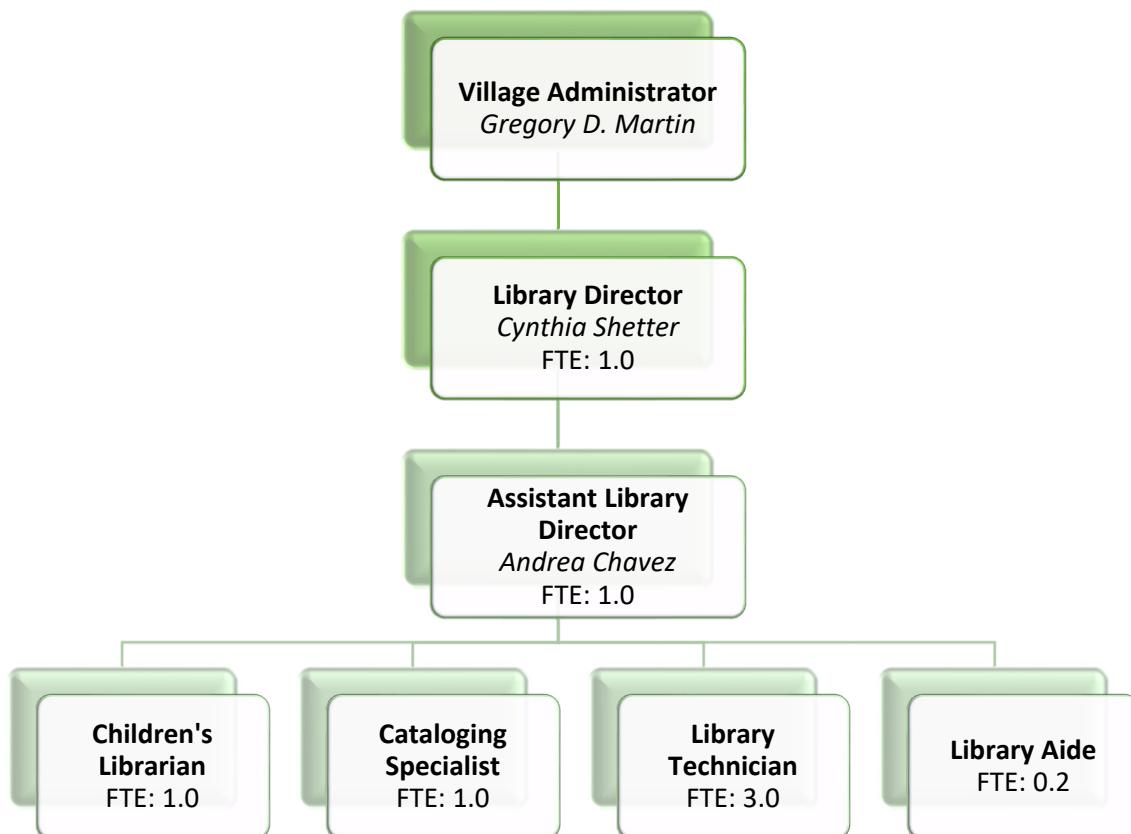
STATE OF NEW MEXICO
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General Fund Summary by Expenditure Function
 Library Department

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
<i>Salaries and Wages</i>						
Library	\$ 314,654	295,825	292,703	18,829	6%	
Museum	124,530	116,677	112,823	7,853	0%	
Total Salaries and Wages	439,184	412,502	405,526	26,682	6%	
<i>Employee Benefits</i>						
Library	193,932	161,329	155,635	32,603	20%	
Museum	63,201	55,377	50,731	7,824	14%	
Total Employee Benefits	257,133	216,706	206,366	40,427	19%	
<i>Employee Training Costs</i>						
Library	18,535	29,511	15,207	(10,976)	-37%	
Museum	8,630	13,590	350	(4,960)	-36%	
Total Employee Training Costs	27,165	43,101	15,557	(15,936)	-37%	
<i>Purchased Property Services</i>						
Library	28,700	34,810	15,902	(6,110)	-18%	
Museum	21,420	21,420	4,888	-	0%	
Total Purchased Property Services	50,120	56,230	20,790	(6,110)	0%	
<i>Contractual Services</i>						
Library	141,435	77,275	2,578	64,160	83%	
Museum	10,000	10,000	225	-	0%	
Total Contractual Services	151,435	87,275	2,803	64,160	74%	
<i>Supplies</i>						
Library	78,512	74,598	41,389	3,914	5%	
Museum	24,000	21,000	1,493	3,000	14%	
Total Supplies	102,512	95,598	42,882	6,914	7%	
<i>Operating Costs</i>						
Library	157,542	121,703	81,626	35,839	29%	
Museum	72,697	62,160	14,046	10,537	17%	
Total Operating Costs	230,239	183,863	95,672	46,376	25%	
<i>Capital Outlay</i>						
Library	85,000	-	-	85,000	0%	
Total Capital Outlay	85,000	-	-	85,000	100%	
	\$ 1,342,788	1,095,275	789,596	247,513	23%	

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
Approved Budget
June 30, 2022**

Library Division



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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Library Division

Mission:

Bringing information, ideas, and people together to build a stronger community.

Description:

The Los Lunas Public Library will be the driving force behind a powerful culture of learning that will inspire patrons from all walks of life to continually learn, share, and seek out new knowledge in ways that are beneficial to themselves, their community, and the world.

Priorities:

- Customer Service People are our top priority. We offer welcoming, personalized service to everyone who visits us in person, online, and by telephone.
- Education & Discovery Providing residents with the educational and recreational experiences needed to succeed as citizens, students, and parents.
- Innovation Embracing technology and understanding our communities. We seize opportunities to contribute toward a healthier and more vibrant Valencia County.
- Community Engagement Bringing people, organizations, and ideas together to build a stronger community.

Goals & Objectives:

- People First The library's positive organizational culture, commitment to customer service, and collaborative approach to serving all members of our community results in an outstanding library experience for everyone.
 - Create a positive, pro-active work culture exemplified by all staff working collaboratively with peers and management to continuously improve the library system and provide the best possible experience to every customer.
- A World of Information Connect patrons to information, experiences, and experts that help them learn, relax, and interact with others.
 - Provide information, resources, and educational opportunities that align with our community's needs and preferences by expanding current print and digital collections and providing public technology training that reflects the needs of all of our community members, including our youth, families, seniors, and Spanish-speaking population.
 - our library's customers.

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Library Division (Continued)

Goals & Objectives (Continued):

- **A Partner in Education** The library is an integral part of the K-12 and post-secondary educational system in Valencia County. Our partnerships with academic and other libraries ensure our success as an educational institution.
 - Partner with educators and leaders within the Los Lunas K-12 community and the University of New Mexico — Valencia Campus to contribute toward the education and the overall quality of life of children in Los Lunas and surrounding communities. Establish working relationships and collaborative agreements with public, academic, tribal, special libraries, and museums throughout New Mexico, resulting in expanded services.
- **A Place to Learn and Play** Educate and entertain our residents through the library's events, programs, and services to promote lifelong learning and community engagement and create shared experiences that forge stronger communities.
 - Provide educational and recreational experiences that spark lifelong learning, and help people succeed as citizens, students, and parents.
- **Service Delivery Innovation** Be a leader in developing and delivering innovative public programs and services.
 - Provide our residents with access to a variety of technologies and programming in order to acquire new skills, explore new possibilities, and make informed consumer decisions with technology.

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General Fund (11)
 Library Department
 Library Divison (408)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)
	June 30, 2022	June 30, 2021				
Salaries and Wages						
11-408-5120 SALARIES - FULL TIME POSITIONS	\$ 310,544	291,976	289,562	18,568	6%	
11-408-5130 SALARIES - PART TIME POSITIONS	4,110	3,849	3,141	261	7%	
Total Salaries and Wages	314,654	295,825	292,703	18,829	6%	
Employee Benefits						
11-408-5210 FICA - SOCIAL SECURITY	19,509	-	-	19,509	100%	
11-408-5211 FICA - MEDICARE	4,563	-	-	4,563	100%	
11-408-5220 RETIREMENT	60,929	-	-	60,929	100%	
11-408-5221 RETIREE HEALTH CARE	12,587	-	-	12,587	100%	
11-408-5230 HEALTH AND MEDICAL PREMIUMS	75,514	-	-	75,514	100%	
11-408-5231 DENTAL INSURANCE PREMIUMS	2,273	-	-	2,273	100%	
11-408-5232 LIFE INSURANCE PREMIUMS	292	-	-	292	100%	
11-408-5233 DISABILITY INSURANCE PREMIUMS	1,305	-	-	1,305	100%	
11-408-5240 UNEMPLOYMENT COMPENSATION	1,039	-	-	1,039	100%	
11-408-5250 WORKERS' COMPENSATION PREMIUM	74	-	-	74	100%	
11-408-5260 TUITION REIMBURSEMENT	14,167	-	-	14,167	100%	
11-408-5290 OTHER EMPLOYEE BENEFITS	1,680	-	-	1,680	100%	
11-408-5440 FICA & MEDICARE EXPENSE	-	22,631	21,456	(22,631)	-100%	
11-408-5441 PERA EXPENSE	-	57,286	57,224	(57,286)	-100%	
11-408-5442 MEDICAL INSURANCE EXPENSE	-	79,394	75,376	(79,394)	-100%	
11-408-5443 UNEMPLOYMENT TAX EXPENSE	-	976	583	(976)	-100%	
11-408-5444 WORKERS' COMP INSURANCE EXP	-	1,042	996	(1,042)	-100%	
Total Employee Benefits	193,932	161,329	155,635	32,603	20%	
Employee Training Costs						
11-408-5514 TRAINING & SEMINARS	5,185	16,161	15,207	(10,976)	-68%	
11-408-5531 TRAVEL EXPENSES	13,350	13,350	-	-	0%	
Total Employee Training Costs	18,535	29,511	15,207	(10,976)	-37%	
Purchased Property Services						
11-408-5525 BUILDING & GROUNDS MAINTENANCE	15,800	22,910	11,075	(7,110)	-31%	
11-408-5527 FLEET MAINTENANCE	3,600	3,600	-	-	0%	
11-408-5528 JANITORIAL SUPPLIES/SERVICE	9,300	8,300	4,827	1,000	12%	
Total Purchased Property Services	28,700	34,810	15,902	(6,110)	-18%	
Contractual Services						
11-408-5517 PROFESSIONAL SERVICES	141,435	77,275	2,578	64,160	83%	
Total Contractual Services	141,435	77,275	2,578	64,160	83%	
Supplies						
11-408-5320 NON-CAPITAL FURNITURE/FIXTURES	3,000	-	-	3,000	100%	
11-408-5510 OFFICE SUPPLIES	20,140	19,226	10,690	914	5%	
11-408-5570 MATERIAL ALLOWANCE	55,372	55,372	30,699	-	0%	
Total Supplies	78,512	74,598	41,389	3,914	5%	

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General Fund (11)
 Library Department
 Library Division (408) (Continued)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Operating Costs						
11-408-5511 DATA PROCESSING	53,314	31,992	26,083	21,322	67%	
11-408-5513 GAS & OIL VEHICLE EXPENSE	1,000	500	-	500	100%	
11-408-5515 PRINTING & COPYING	3,700	3,700	-	-	0%	
11-408-5518 POSTAGE	1,000	1,000	22	-	0%	
11-408-5519 UTILITIES	19,400	19,400	11,328	-	0%	
11-408-5521 TELEPHONE EXPENSE	4,500	4,500	2,264	-	0%	
11-408-5522 SUBSCRIPTIONS & DUES	3,335	3,035	1,953	300	10%	
11-408-5523 INSURANCE & BONDS	22,293	8,576	8,576	13,717	160%	
11-408-5524 PUBLICATIONS & ADVERTISING	3,000	3,000	2,501	-	0%	
11-408-5535 CREDIT CARD FEES	3,000	3,000	3,217	-	0%	
11-408-5540 OTHER OPERATING COSTS	300	300	-	-	0%	
11-408-5547 LEASE PAYMENT-COPIER	9,700	9,700	5,667	-	0%	
11-408-5584 PROMOTIONAL EXPENSE	3,000	3,000	(122)	-	0%	
11-408-5596 GO BOND EXPENDITURES	30,000	30,000	20,137	-	0%	
Total Operating Costs	157,542	121,703	81,626	35,839	29%	
Capital Purchases						
11-408-5610 LAND ACQUISITION	85,000	-	-	85,000	100%	
Total Capital Purchases	85,000	-	-	85,000	0%	
Total Library Division Expenditures	\$ 1,018,310	795,051	605,040	223,259	28%	

**STATE OF NEW MEXICO
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Museum Division



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Museum Division

Mission:

Provide cultural collections, exhibitions and programs that enable the museum's patrons to understand and learn from the past in ways that enrich their present lives and help them shape a better future.

Description:

The Los Lunas Museum of Heritage & Arts connects the present generation to the cultural arts and history of Los Lunas, surrounding communities, and the State of New Mexico, inspiring a deeper appreciation and understanding of the area's rich heritage.

Priorities:

- **Customer Service** People are our top priority. We offer welcoming, personalized service to everyone who visits us in person, online, and by telephone.
- **Education & Discovery** Providing and developing educational resources, presentations, history exhibits, and art shows that celebrate the history and culture of the community.
- **Preserving History** Embracing technology to collect the community's diverse human experiences.
- **Community Engagement** Bringing people, organizations, and ideas together through our cultural heritage and art.

Goals & Objectives:

- **Ready Access to Research Materials** Ensure the residents of Los Lunas and the surrounding communities have free and ready access to historical and genealogical resources in the museum and through remote access from their homes.
Objectives Provide historical and genealogical materials in electronic and hard copy format for recreational and research purposes.
- **Oral History Program** Provide a fuller and more accurate picture of the past that augments the information provided by public records, statistical data, photographs, maps, letters, diaries, and other historical materials.
Objectives Collect the oral histories, photos and artifacts of long-time area residents and businesses.
- **Public Programming and Exhibits** The residents of Los Lunas and the surrounding communities will have ready access to educational programs, exhibits and materials to inspire a deeper appreciation and understanding of the area's rich cultural heritage.
- **Objectives** Provide an educational conduit by exhibiting selected histories, arts, traveling displays and sponsoring guest speakers.

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General Fund (11)
 Library Department
 Museum Division (409)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)
	June 30, 2022	June 30, 2021				
Salaries and Wages						
11-409-5120 SALARIES - FULL TIME POSITIONS	\$ 120,162	112,514	108,765	7,648	7%	
11-409-5130 SALARIES - PART TIME POSITIONS	4,368	4,163	4,058	205	5%	
Total Salaries and Wages	124,530	116,677	112,823	7,853	7%	
Employee Benefits						
11-409-5210 FICA - SOCIAL SECURITY	7,721	-	-	7,721	100%	
11-409-5211 FICA - MEDICARE	1,806	-	-	1,806	100%	
11-409-5220 RETIREMENT	23,576	-	-	23,576	100%	
11-409-5221 RETIREE HEALTH CARE	4,982	-	-	4,982	100%	
11-409-5230 HEALTH AND MEDICAL PREMIUMS	22,450	-	-	22,450	100%	
11-409-5231 DENTAL INSURANCE PREMIUMS	847	-	-	847	100%	
11-409-5232 LIFE INSURANCE PREMIUMS	146	-	-	146	100%	
11-409-5233 DISABILITY INSURANCE PREMIUMS	505	-	-	505	100%	
11-409-5240 UNEMPLOYMENT COMPENSATION	411	-	-	411	100%	
11-409-5250 WORKERS' COMPENSATION PREMIUM	37	-	-	37	100%	
11-409-5290 OTHER EMPLOYEE BENEFITS	720	-	-	720	100%	
11-409-5440 FICA & MEDICARE EXPENSE	-	8,926	8,522	(8,926)	-100%	
11-409-5441 PERA EXPENSE	-	22,075	20,655	(22,075)	-100%	
11-409-5442 MEDICAL INSURANCE EXPENSE	-	22,986	20,883	(22,986)	-100%	
11-409-5443 UNEMPLOYMENT TAX EXPENSE	-	385	249	(385)	-100%	
11-409-5444 WORKERS' COMP EXPENSE	-	1,005	422	(1,005)	-100%	
Total Employee Benefits	63,201	55,377	50,731	7,824	14%	
Employee Training Costs						
11-409-5514 TRAINING & SEMINARS	4,530	9,490	350	(4,960)	-52%	
11-409-5531 TRAVEL EXPENSES	4,100	4,100	-	-	0%	
Total Employee Training Costs	8,630	13,590	350	(4,960)	-36%	
Purchased Property Services						
11-409-5525 BUILDING & GROUNDS MAINTENANCE	13,920	13,920	282	-	0%	
11-409-5527 FLEET MAINTENANCE	-	-	103	-	100%	
11-409-5528 JANITORIAL SUPPLIES	7,500	7,500	4,503	-	0%	
Total Purchased Property Services	21,420	21,420	4,888	-	0%	
Contractual Services						
11-409-5517 PROFESSIONAL SERVICES	10,000	10,000	225	-	0%	
Total Contractual Services	10,000	10,000	225	-	0%	
Supplies						
11-409-5510 OFFICE SUPPLIES	10,000	17,000	1,212	(7,000)	-41%	
11-409-5570 MATERIAL ALLOWANCE	4,000	4,000	281	-	0%	
11-409-5320 NON-CAPITAL FURNITURE/FIXTURES	10,000	-	-	10,000	100%	
Total Supplies	24,000	21,000	1,493	3,000	14%	

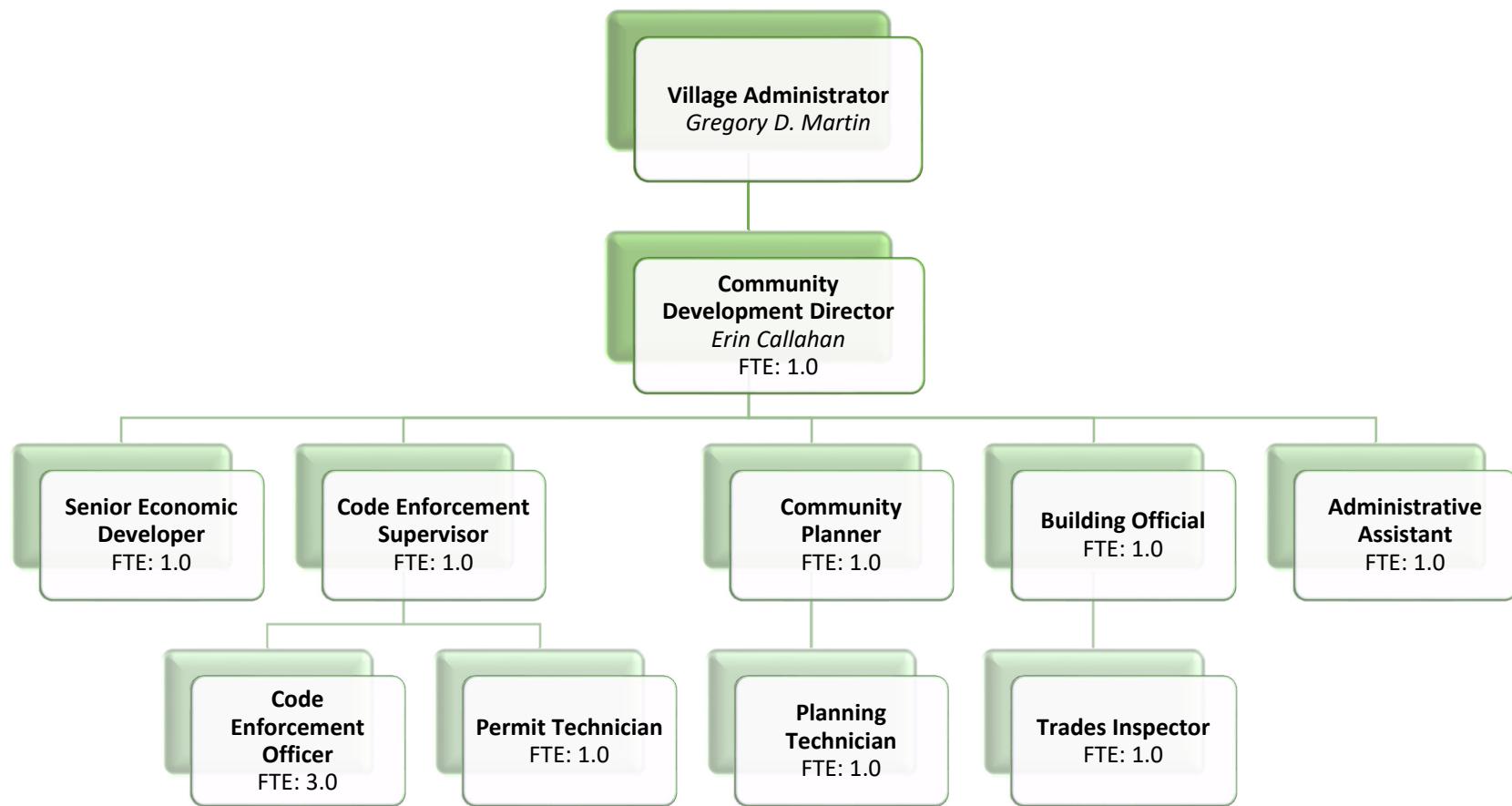
STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
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General Fund (11)
 Library Department
 Museum Division (409)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Operating Costs						
11-409-5511 DATA PROCESSING	18,928	6,100	3,028	12,828	210%	
11-409-5515 PRINTING & COPYING	5,500	5,500	120	-	0%	
11-409-5518 POSTAGE	2,000	2,000	26	-	0%	
11-409-5519 UTILITIES	3,400	3,400	2,412	-	0%	
11-409-5521 TELEPHONE EXPENSE	2,000	2,000	540	-	0%	
11-409-5522 SUBSCRIPTIONS & DUES	500	500	110	-	0%	
11-409-5523 INSURANCE & BONDS	15,969	8,260	1,249	7,709	93%	
11-409-5524 PUBLICATIONS & ADVERTISING	14,500	14,500	4,543	-	0%	
11-409-5535 CREDIT CARD FEES	1,000	1,000	-	-	0%	
11-409-5540 OTHER OPERATING COSTS	300	300	-	-	0%	
11-409-5547 LEASE PAYMENT-COPIER	3,600	3,600	229	-	0%	
11-409-5584 PROMOTIONAL EXPENSE	5,000	5,000	1,789	-	0%	
11-409-5596 GO BOND EXPENDITURES	-	10,000	-	(10,000)	-100%	
Total Operating Costs	72,697	62,160	14,046	10,537	17%	
Total Museum Division Expenditures	\$ 324,478	300,224	184,556	24,254	8%	

STATE OF NEW MEXICO
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Community Development Department



**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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Community Development Department

Mission:

Update and maintain the Village Comprehensive Plan, foster economic development, provide development regulation and code enforcement, in order to ensure the orderly growth, quality of life, and economic vitality of the Village of Los Lunas.

Description:

The Community Development Department is primarily responsible for maintaining and updating the Village's Comprehensive Plan and Municipal Code to reflect changing demographics, growth patterns, economic development, annexation, and policy direction. There are four divisions of the Department – Planning, Code Enforcement, Building, and Economic Development. The Planning Division is responsible for maintaining the Village's Comprehensive Plan and other policy documents, monitoring implementation of planning recommendations, reviewing zoning and subdivision applications for compliance, coordinating the Village's tourism efforts, and maintaining the Village's Geographic Information System (GIS) database. The Code Enforcement Division is responsible for routine enforcement of municipal ordinances related to zoning nuisances and animal control, including the processing of any related permits. This division is also responsible for issuing pet, business, and liquor licenses. The Building Division is responsible for all plan reviews and building inspections for construction projects within the Village Limits. The Economic Development Division is responsible for encouraging economic development in the Village and serves as a liaison for local businesses.

Priorities:

- Update the Comprehensive Plan, and use updated goals set forth in the Comprehensive Plan to inform updates to the Zoning Code.
- Enhance the technology used for field operations to allow for more efficient data collection in the field and provide a better way to measure the frequency of code violations.
- Establish operating procedures and workflows for the newly-created full-service Building Division.
- Update the Economic Development website and other promotional materials in order to provide accurate information to realtors, developers, and prospective businesses.

Goals & Objectives:

- Ensure the Municipal Code and long-range plans are kept up-to-date in order to achieve the Village Council's purpose of providing a high quality of life for the citizens of Los Lunas.
- Enforce the Municipal Code regulations to reflect the vision set forth by the Village Council.
- Continually update and manage the Village's GIS database in order to provide ready information for plan development and use by the public.
- Provide the public with assistance in the processing of necessary materials for the development of their properties.
- Provide reliable and timely plan review and inspections for construction projects.
- Coordinate with local businesses and developers to attract and grow high-quality businesses.
- Coordinate with regional entities through the tourism initiative to attract visitors to Los Lunas.

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General Fund Summary by Expenditure Function
Community Development Department

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	Approved	Increase	Increase	
	June 30, 2022	June 30, 2021	June 30, 2021	(Decrease)	(Decrease)	
<i>Salaries and Wages</i>	\$ 665,558	531,684	514,891	133,874	25%	
<i>Employee Benefits</i>	341,718	275,845	255,897	65,873	24%	
<i>Employee Training Costs</i>	32,000	22,000	12,112	10,000	45%	
<i>Purchased Property Services</i>	7,500	17,500	17,142	(10,000)	-57%	
<i>Contractual Services</i>	150,000	209,344	164,963	(59,344)	-28%	
<i>Supplies</i>	7,600	51,552	48,928	(43,952)	-85%	
<i>Operating Costs</i>	190,663	160,238	113,377	30,425	19%	
<i>Capital Outlay</i>	45,000	-	-	45,000	100%	
	\$ 1,440,039	1,268,163	1,127,310	171,876	14%	

STATE OF NEW MEXICO
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General Fund (11)
Community Development Department (411)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Salaries and Wages						
11-411-5110 SALARIES - P&Z COMMISSIONERS	\$ 3,600	3,600	1,440	-	-	0%
11-411-5120 SALARIES - FULL TIME POSITIONS	489,375	528,084	513,451	(38,709)	-7%	
11-411-5130 SALARIES - PART TIME POSITIONS	117,853	-	-	117,853	100%	
11-411-5140 SALARIES - TEMPORARY POSITIONS	52,730	-	-	52,730	100%	
11-411-5180 SALARIES - OTHER WAGES	2,000	-	-	2,000	100%	
Total Salaries and Wages	665,558	531,684	514,891	133,874	25%	
Employee Benefits						
11-411-5210 FICA - SOCIAL SECURITY	40,918	-	-	40,918	100%	
11-411-5211 FICA - MEDICARE	9,570	-	-	9,570	100%	
11-411-5220 RETIREMENT	119,138	-	-	119,138	100%	
11-411-5221 RETIREE HEALTH CARE	24,290	-	-	24,290	100%	
11-411-5230 HEALTH AND MEDICAL PREMIUMS	134,029	-	-	134,029	100%	
11-411-5231 DENTAL INSURANCE PREMIUMS	5,470	-	-	5,470	100%	
11-411-5232 LIFE INSURANCE PREMIUMS	437	-	-	437	100%	
11-411-5233 DISABILITY INSURANCE PREMIUMS	2,056	-	-	2,056	100%	
11-411-5240 UNEMPLOYMENT COMPENSATION	2,178	-	-	2,178	100%	
11-411-5250 WORKERS' COMPENSATION PREMIUM	129	-	-	129	100%	
11-411-5260 TUITION REIMBURSEMENT	2,303	-	-	2,303	100%	
11-411-5290 OTHER EMPLOYEE BENEFITS	1,200	-	-	1,200	100%	
11-411-5440 FICA & MEDICARE EXPENSE	-	40,674	38,284	(40,674)	-100%	
11-411-5441 PERA EXPENSE	-	100,141	99,086	(100,141)	-100%	
11-411-5442 MEDICAL INSURANCE EXPENSE	-	125,793	110,141	(125,793)	-100%	
11-411-5443 UNEMPLOYMENT TAX EXPENSE	-	1,755	939	(1,755)	-100%	
11-411-5444 WORKERS' COMP INSURANCE EXP	-	7,482	7,447	(7,482)	-100%	
Total Employee Benefits	341,718	275,845	255,897	65,873	24%	
Employee Training Costs						
11-411-5514 TRAINING & SEMINARS	23,800	22,000	12,112	1,800	8%	
11-411-5531 TRAVEL EXPENSE	8,200	-	-	8,200	100%	
Total Employee Training Costs	32,000	22,000	12,112	10,000	45%	
Purchased Property Services						
11-411-5525 BUILDING & GROUNDS MAINTENANCE	500	10,500	11,553	(10,000)	-95%	
11-411-5527 FLEET MAINTENANCE	3,000	3,000	3,160	-	0%	
11-411-5528 JANITORIAL SUPPLIES/SERVICE	4,000	4,000	2,429	-	0%	
Total Purchased Property Services	7,500	17,500	17,142	(10,000)	-57%	
Contractual Services						
11-411-5517 PROFESSIONAL SERVICES	120,000	150,000	102,806	(30,000)	-20%	
11-411-5520 ATTORNEY FEES	30,000	59,344	62,157	(29,344)	-49%	
Total Contractual Services	150,000	209,344	164,963	(59,344)	-28%	
Supplies						
11-411-5510 OFFICE SUPPLIES	5,000	5,000	3,418	-	0%	
11-411-5512 BOOKS & MANUALS	1,000	300	-	700	233%	
11-411-5534 TOOLS & EQUIPMENT	800	1,300	1,187	(500)	-38%	
11-411-5536 SAFETY EQUIPMENT	800	1,300	671	(500)	-38%	
11-411-5320 NON-CAPITAL FURNITURE/FIXTURES	-	43,652	43,652	(43,652)	-100%	
Total Supplies	7,600	51,552	48,928	(43,952)	-85%	

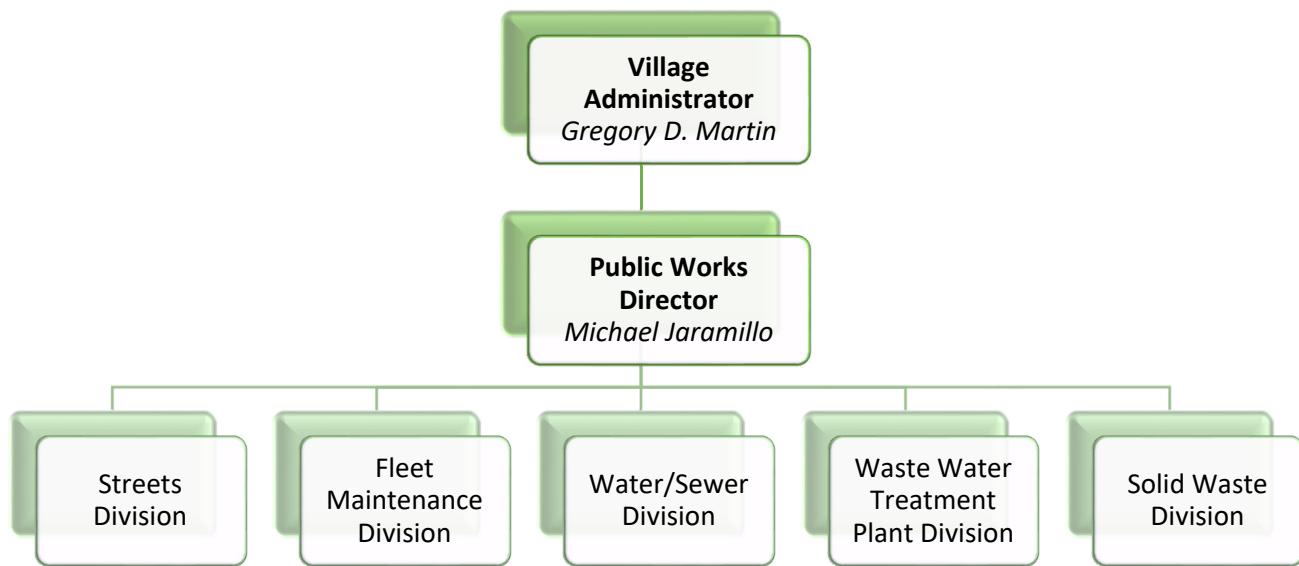
STATE OF NEW MEXICO
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General Fund (11)
Community Development Department (411) (Continued)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Operating Costs						
11-411-5502 PROMOTIONAL EXPENSE	6,500	3,000	1,273	3,500	117%	
11-411-5511 DATA PROCESSING	37,674	30,106	22,191	7,568	25%	
11-411-5513 GAS & OIL FOR VEHICLES	10,000	10,000	7,904	-	0%	
11-411-5515 PRINTING & COPYING	2,000	2,750	2,648	(750)	-27%	
11-411-5516 REPORTING & RECORDING	300	300	25	-	0%	
11-411-5518 POSTAGE	7,000	7,000	3,869	-	0%	
11-411-5519 UTILITIES	4,164	4,164	3,314	-	0%	
11-411-5521 TELEPHONE EXPENSE	12,000	10,240	10,826	1,760	17%	
11-411-5522 SUBSCRIPTIONS & DUES	3,000	3,000	1,407	-	0%	
11-411-5523 INSURANCE & BONDS	42,013	13,984	11,217	28,029	200%	
11-411-5524 PUBLICATIONS & ADVERTISING	6,500	3,000	864	3,500	117%	
11-411-5530 UNIFORM ALLOWANCE	5,000	3,380	3,089	1,620	48%	
11-411-5535 CREDIT CARD FEES	4,100	3,200	3,542	900	28%	
11-411-5540 OTHER OPERATING COSTS	1,098	365	365	733	201%	
11-411-5547 LEASE PURCHASE-COPIER	2,514	2,514	1,717	-	0%	
11-411-5555 KENNEL FEES	35,000	35,000	28,845	-	0%	
11-411-5558 NUISANCE REMOVAL	10,000	9,000	2,058	1,000	11%	
11-411-5559 ANIMAL CONTROL OPERATING EXP	1,300	1,300	583	-	0%	
11-411-5573 E911 MAINT/TELEPHONE SERVICE	-	-	-	-	100%	
11-411-5577 ECONOMIC DEVELOPMENT	-	17,500	7,565	(17,500)	-100%	
11-411-5595 MISCELLANEOUS EXPENSE	500	435	75	65	15%	
Total Operating Costs	190,663	160,238	113,377	30,425	19%	
Capital Purchases						
11-411-5603 VEHICLES	45,000	-	-	45,000	100%	
Total Capital Purchases	45,000	-	-	45,000	100%	
Total Community Development Dept Expenditures	\$ 1,440,039	1,268,163	1,127,310	171,876	14%	

**STATE OF NEW MEXICO
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Public Works Department



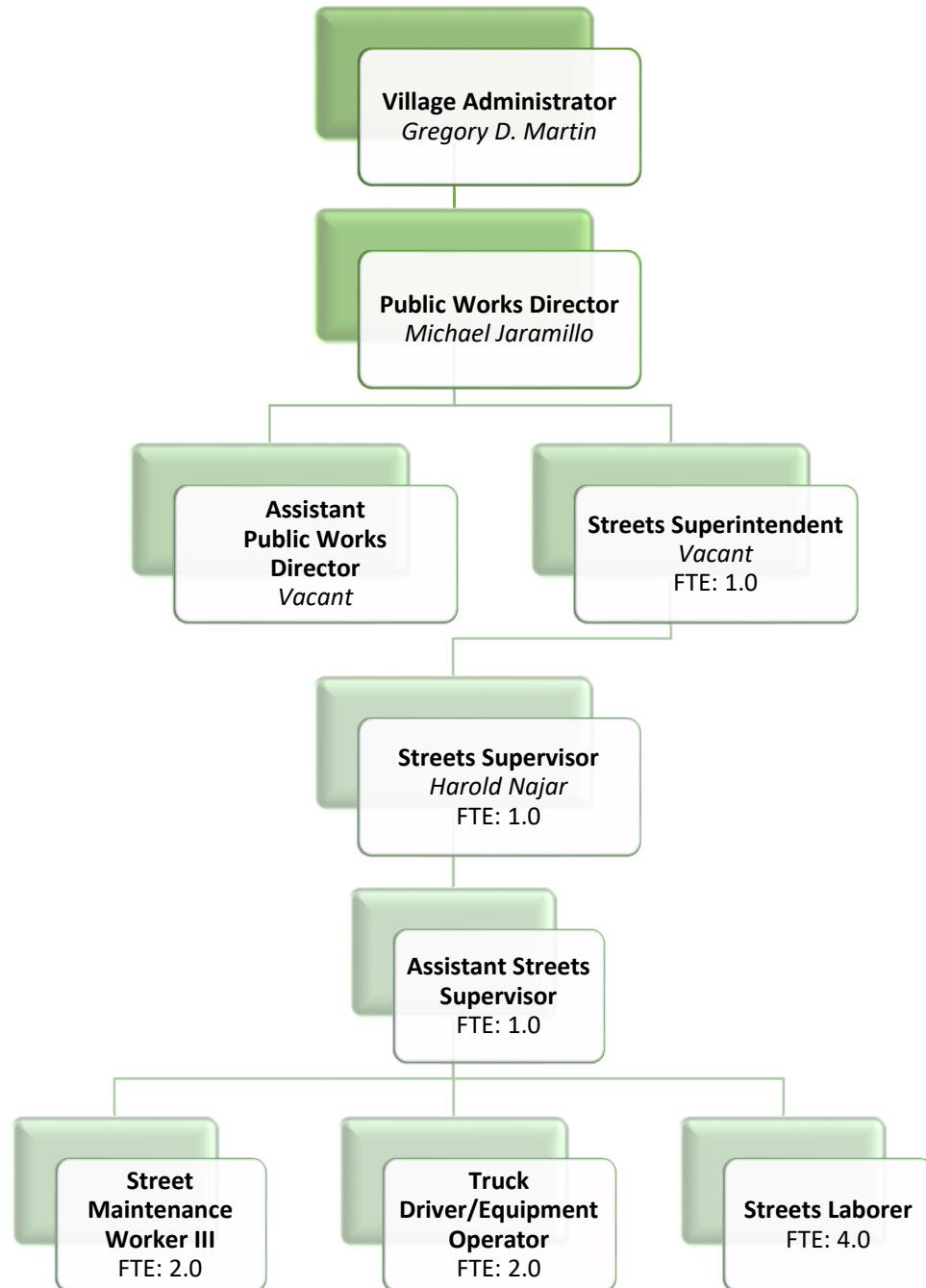
STATE OF NEW MEXICO
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General Fund Summary by Expenditure Function
Public Works Department

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)
	June 30, 2022	June 30, 2021				
<i>Salaries and Wages</i>						
Streets	\$ 433,092	336,904	344,929	96,188	29%	
Fleet Maintenance	237,908	232,184	227,645	5,724	2%	
Total Salaries and Wages	671,000	569,088	572,574	101,912	31%	
<i>Employee Benefits</i>						
Streets	249,157	197,014	191,505	52,143	26%	
Fleet Maintenance	136,668	130,590	125,883	6,078	5%	
Total Employee Benefits	385,825	327,604	317,388	58,221	31%	
<i>Employee Training Costs</i>						
Streets	1,000	3,000	680	(2,000)	-67%	
Fleet Maintenance	1,000	1,000	1,130	-	0%	
Total Employee Training Costs	2,000	4,000	1,810	(2,000)	-50%	
<i>Purchased Property Services</i>						
Streets	55,000	55,500	59,317	(500)	-1%	
Fleet Maintenance	27,000	27,000	32,573	-	0%	
Total Purchased Property Services	82,000	82,500	91,890	(500)	-1%	
<i>Contractual Services</i>						
Streets	125,000	95,735	50,284	29,265	31%	
Fleet Maintenance	-	-	-	-	0%	
Total Contractual Services	125,000	95,735	50,284	29,265	31%	
<i>Supplies</i>						
Streets	37,500	42,000	36,016	(4,500)	-11%	
Fleet Maintenance	19,400	19,900	27,619	(500)	-3%	
Total Supplies	56,900	61,900	63,635	(5,000)	-8%	
<i>Operating Costs</i>						
Streets	363,693	334,467	352,244	29,226	9%	
Fleet Maintenance	257,866	252,768	210,554	5,098	2%	
Total Operating Costs	621,559	587,235	562,798	34,324	6%	
<i>Capital Outlay</i>						
Streets	1,450,000	95,000	-	1,355,000	14	
Fleet Maintenance	61,000	20,315	20,315	40,685	200%	
Total Capital Outlay	1,511,000	115,315	20,315	1,395,685	1210%	
	\$ 3,455,284	1,843,377	1,680,694	1,611,907	87%	

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Streets Division



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Streets Division

Mission:

To protect, provide and manage storm water structures, roadways, pedestrian pathways, and traffic management systems, in order to deliver safe and orderly flow of storm water, vehicles, bicycles, and pedestrian traffic within the Village.

Description:

The Village infrastructure consists of 238 acres of storm water retention ponds, 123 miles of roads, 2,500 streetlights, and 291,861 linear feet of sidewalks.

Priorities:

- Design, construct and operate a new 1300 sq. ft. of office space addition by May 2022. Current office was constructed 30 years ago and the staff working space is tight and unproductive.
- Advertise, award bid and complete the construction of the new traffic signal at Edeal Road and Main Street by June 30, 2022. This will support enhanced intersection safety within the increased traffic movements on Main Street from Edeal Road and the commercial property within the area.
- Obtain a PNM rate reduction on the re-lamp of streets lights from high-pressure sodium (HPS) to light-emitting diode (LED) fixtures. LED light bulbs can last 25,000 hours longer HPS light bulbs and can reduce electricity consumed by 2/3 of a HPS light bulb. Complete Phase I - LED Streetlight Replacement Project by May 2022.

Goals & Objectives:

- Utilize Pavement Condition Index (PCI) software in understanding and cataloging current and future roadway conditions.
- Inspect, clean and repair storm water systems prior to failure, loss of property, or life.
- Repair or replace street lights not working within 30 days of Division notification.
- Upgrade street and traffic control signs as per requirements of the Federal Highway Administration.
- Assist in community emergencies within available resources.
- Assist departments in cost-savings measures through parking lot maintenance, building site renovation, or new construction.
- Utilize Geographic Information System (GIS) technology to verify, document and track infrastructure conditions, in order to support the aesthetics and function of the infrastructure.

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General Fund (11)
Public Works Department
Streets Division (406)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)
	June 30, 2022	June 30, 2021				
Salaries and Wages						
11-406-5120 SALARIES - FULL TIME POSTIONS	\$ 418,092	321,904	327,136	96,188	30%	
11-406-5190 SALARIES - OVERTIME	15,000	15,000	17,793	-	0%	
Total Salaries and Wages	433,092	336,904	344,929	96,188	29%	
Employee Benefits						
11-406-5210 FICA - SOCIAL SECURITY	25,922	-	-	25,922	100%	
11-406-5211 FICA - MEDICARE	6,063	-	-	6,063	100%	
11-406-5220 RETIREMENT	82,030	-	-	82,030	100%	
11-406-5221 RETIREE HEALTH CARE	16,724	-	495	16,724	100%	
11-406-5230 HEALTH AND MEDICAL PREMIUMS	110,441	-	-	110,441	100%	
11-406-5231 DENTAL INSURANCE PREMIUMS	4,338	-	-	4,338	100%	
11-406-5232 LIFE INSURANCE PREMIUMS	401	-	-	401	100%	
11-406-5233 DISABILITY INSURANCE PREMIUMS	1,756	-	-	1,756	100%	
11-406-5240 UNEMPLOYMENT COMPENSATION	1,380	-	-	1,380	100%	
11-406-5250 WORKERS' COMPENSATION PREMIUM	102	-	-	102	100%	
11-406-5440 FICA & MEDICARE EXPENSE	-	24,626	25,924	(24,626)	-100%	
11-406-5441 PERA EXPENSE	-	63,158	64,242	(63,158)	-100%	
11-406-5442 MEDICAL INSURANCE EXPENSE	-	75,155	79,637	(75,155)	-100%	
11-406-5443 UNEMPLOYMENT TAX EXPENSE	-	1,063	775	(1,063)	-100%	
11-406-5444 WORKERS' COMP INSURANCE EXP	-	33,012	20,432	(33,012)	-100%	
Total Employee Benefits	249,157	197,014	191,505	52,143	26%	
Employee Training Costs						
11-406-5514 TRAINING & SEMINARS	1,000	3,000	680	(2,000)	-67%	
11-406-5531 TRAVEL EXPENSES	-	-	9	-	100%	
Total Employee Training Costs	1,000	3,000	689	(2,000)	-67%	
Purchased Property Services						
11-406-5525 BUILDING & GROUNDS MAINTENANCE	10,000	10,000	5,793	-	0%	
11-406-5527 FLEET MAINTENANCE	45,000	45,500	53,524	(500)	-1%	
Total Purchased Property Services	55,000	55,500	59,317	(500)	-1%	
Contractual Services						
11-406-5517 PROFESSIONAL SERVICES	125,000	95,735	50,284	29,265	31%	
Total Contractual Services	125,000	95,735	50,284	29,265	31%	
Supplies						
11-406-5510 OFFICE SUPPLIES	2,500	2,500	1,481	-	0%	
11-406-5534 TOOLS & EQUIPMENT	23,000	23,000	21,096	-	0%	
11-406-5536 SAFETY EQUIPMENT	6,500	11,000	6,552	(4,500)	-41%	
11-406-5537 CHEMICALS	5,500	5,500	6,887	-	0%	
Total Supplies	37,500	42,000	36,016	(4,500)	-11%	

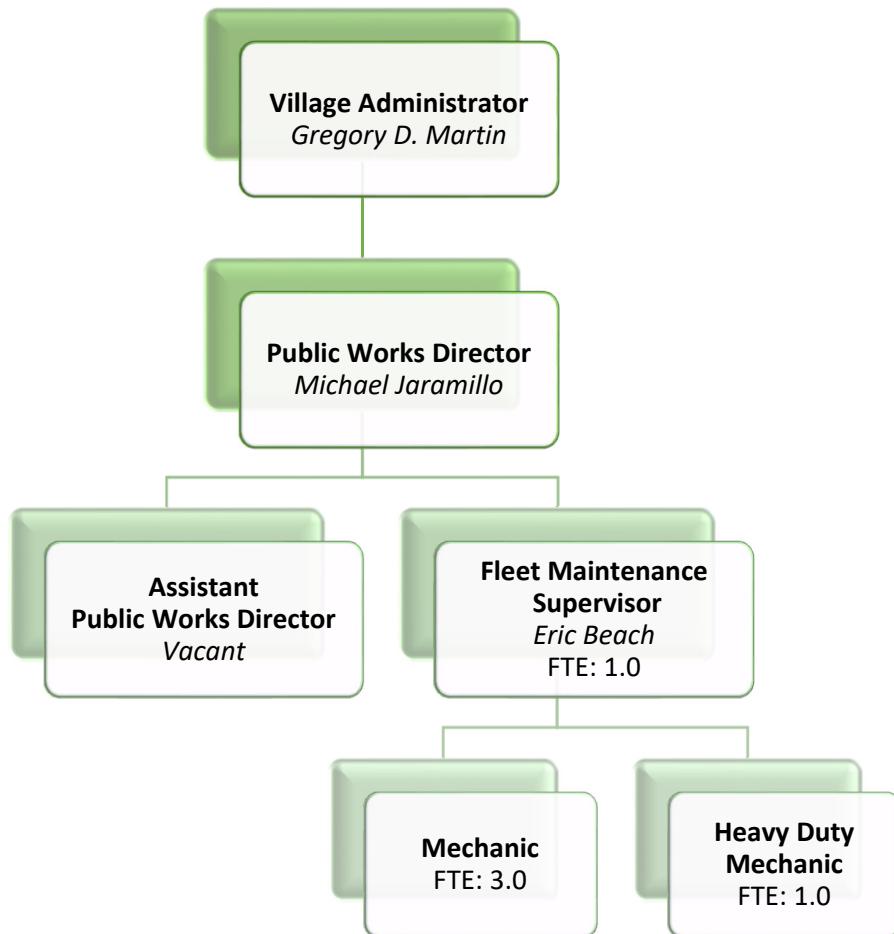
STATE OF NEW MEXICO
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General Fund (11)
 Public Works Department
 Streets Division (406) (Continued)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Operating Costs						
11-406-5511 DATA PROCESSING	8,650	11,517	10,069	(2,867)	-25%	
11-406-5513 GAS & OIL FOR VEHICLES	25,000	25,000	33,101	-	0%	
11-406-5518 POSTAGE	40	40	20	-	0%	
11-406-5519 UTILITIES	210,000	210,000	192,071	-	0%	
11-406-5521 TELEPHONE EXPENSE	6,500	6,500	5,171	-	0%	
11-406-5523 INSURANCE & BONDS	53,603	22,550	20,385	31,053	138%	
11-406-5524 PUBLICATIONS & ADVERTISING	1,000	1,000	662	-	0%	
11-406-5530 UNIFORM ALLOWANCE	5,400	5,360	3,545	40	1%	
11-406-5535 ROAD SIGNS	12,500	11,500	13,097	1,000	9%	
11-406-5540 OTHER OPERATING COSTS	1,000	1,000	329	-	0%	
11-406-5543 STREET LIGHT REPAIRS	40,000	40,000	73,794	-	0%	
Total Operating Costs	363,693	334,467	352,244	29,226	9%	
Capital Purchases						
11-406-5650 BUILDINGS & STRUCTURES	250,000	-	-	250,000	100%	
11-406-5690 EDEAL INTERSECTION	950,000	-	-	950,000	100%	
11-406-5691 STREET LIGHT REPLACEMENT	250,000	-	-	250,000	100%	
11-406-5695 VEHICLES	-	95,000	-	(95,000)	-100%	
Total Capital Purchases	1,450,000	95,000	-	1,355,000	1426%	
Total Streets Division Expenditures	\$ 2,714,442	1,159,620	1,034,984	1,554,822	134%	

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Fleet Maintenance Division



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Fleet Maintenance Division

Mission:

The Fleet Maintenance Division is responsible for maintaining safe, reliable vehicles and equipment for all Village of Los Lunas Departments in the most cost-efficient way without sacrificing the safety of the operator or public.

Description:

Services include oil changes, transmission service, tire replacement/repair, tire rotation and balance, tune-ups, state inspections, major/minor engine repairs, and emergency towing. Additional services include hydraulic, pneumatic, electrical, and welding repairs.

Fleet Maintenance personnel maintain ASE certification in various heavy truck and automotive repair programs. This certification ensures the automotive technicians are qualified and trained to provide the highest possible level of vehicle and equipment repairs, while ensuring that the various departments' needs are met with the highest degree of courtesy and professionalism.

Priorities:

- Purchase new heavy line shop scanner within six months. Heavy equipment now has OBI computer smart ports. This scanner will support real-time trouble-shooting codes on heavy trucks and equipment.
- Purchase new heavy line repair vehicle by January 2022. The repair vehicle will be outfitted with tools, and equipment necessary to troubleshoot inoperable vehicles and equipment in the field.
- Complete Phase III of the AssetWorks fleet maintenance software installation. Supervisors and employees will have access to real-time information on vehicles in for service, including parts purchased, service history, and notification of service work completed.

Goals & Objectives:

- To economically and efficiently maintain the equipment needed by all departments so they have the tools necessary to perform their services.
- To keep first responders' vehicles on the road through frequent scheduled preventative maintenance services.
- To utilize AssetWorks web-based software in tracking and scheduling service repairs, while offering departments' access to real-time tracking of parts, labor hours, and repair conditions.

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**General Fund (11)
Public Works Department
Fleet Maintenance Division (412)**

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)
	June 30, 2022	June 30, 2021				
Salaries and Wages						
11-412-5120 SALARIES - FULL TIME POSITIONS	\$ 229,658	223,934	223,033	5,724	3%	
11-412-5190 SALAREIS - OVERTIME	8,250	8,250	4,612	-	0%	
Total Salaries and Wages	237,908	232,184	227,645	5,724	2%	
Employee Benefits						
11-412-5210 FICA - SOCIAL SECURITY	14,239	-	-	14,239	100%	
11-412-5211 FICA - MEDICARE	3,331	-	-	3,331	100%	
11-412-5220 RETIREMENT	45,059	-	-	45,059	100%	
11-412-5221 RETIREE HEALTH CARE	9,187	-	-	9,187	100%	
11-412-5230 HEALTH AND MEDICAL PREMIUMS	60,381	-	-	60,381	100%	
11-412-5231 DENTAL INSURANCE PREMIUMS	2,280	-	-	2,280	100%	
11-412-5232 LIFE INSURANCE PREMIUMS	182	-	-	182	100%	
11-412-5233 DISABILITY INSURANCE PREMIUMS	965	-	-	965	100%	
11-412-5240 UNEMPLOYMENT COMPENSATION	758	-	-	758	100%	
11-412-5250 WORKERS' COMPENSATION PREMIUM	46	-	-	46	100%	
11-412-5290 OTHER EMPLOYEE BENEFITS	240	-	-	240	100%	
11-412-5440 FICA & MEDICARE EXPENSE	-	17,131	16,738	(17,131)	-100%	
11-412-5441 PERA EXPENSE	-	43,936	43,911	(43,936)	-100%	
11-412-5442 MEDICAL INSURANCE EXPENSE	-	63,526	59,579	(63,526)	-100%	
11-412-5443 UNEMPLOYMENT TAX EXPENSE	-	739	416	(739)	-100%	
11-412-5444 WORKERS' COMP INSURANCE EXP	-	5,258	5,239	(5,258)	-100%	
Total Employee Benefits	136,668	130,590	125,883	6,078	5%	
Employee Training Costs						
11-412-5514 TRAINING & SEMINARS	1,000	1,000	1,130	-	0%	
Total Employee Training Costs	1,000	1,000	1,130	-	0%	
Purchased Property Services						
11-412-5525 BUILDING & GROUNDS MAINTENANCE	13,500	12,500	14,844	1,000	8%	
11-412-5527 FLEET MAINTENANCE	11,000	11,000	14,699	-	0%	
11-412-5528 JANITORIAL SUPPLIES	2,500	3,500	3,030	(1,000)	-29%	
Total Purchased Property Services	27,000	27,000	32,573	-	0%	
Supplies						
11-412-5510 OFFICE SUPPLIES	1,500	1,500	1,058	-	0%	
11-412-5512 BOOKS & MANUALS	-	500	-	(500)	-100%	
11-412-5534 TOOLS & EQUIPMENT	12,000	12,000	21,468	-	0%	
11-412-5536 SAFETY EQUIPMENT	3,400	3,400	2,279	-	0%	
11-412-5537 CHEMICALS	2,500	2,500	2,814	-	0%	
Total Supplies	19,400	19,900	27,619	(500)	-3%	
Operating Costs						
11-412-5505 RIO METRO OPERATIONS EXP	180,000	178,000	151,518	2,000	1%	
11-412-5511 DATA PROCESSING	27,048	33,699	27,793	(6,651)	-20%	
11-412-5513 GAS & OIL FOR VEHICLES	10,500	10,500	3,782	-	0%	
11-412-5519 UTILITIES	10,000	10,000	9,443	-	0%	
11-412-5521 TELEPHONE EXPENSE	3,000	2,430	3,279	570	23%	
11-412-5523 INSURANCE & BONDS	20,318	6,502	6,502	13,816	212%	
11-412-5530 UNIFORM ALLOWANCE	6,500	11,137	7,773	(4,637)	-42%	
11-412-5540 OTHER OPERATING COSTS	500	500	464	-	0%	
Total Operating Costs	257,866	252,768	210,554	5,098	2%	
Capital Purchases						
11-412-5661 VEHICLES	50,000	-	-	50,000	100%	
11-412-5670 MACHINERY & EQUIPMENT	11,000	-	-	11,000	100%	
11-412-5681 BUILDING ADDITION	-	20,315	20,315	(20,315)	-100%	
Total Capital Purchases	61,000	20,315	20,315	40,685	200%	
Total Fleet Maintenance Division Expenditures	\$ 740,842	683,757	645,719	57,085	8%	

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General Fund (11)

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)
	June 30, 2022	June 30, 2021				
Total General Fund Expenditures	\$ 23,501,293	20,318,536	16,402,713	3,182,757	16%	
Transfers In/Out						
11-348-3080 TRANSFER FROM WATER/SEWER FND (41)	\$ 360,000	360,000	360,000	-	0%	
11-492-6020 TRANSFER TO EMPLOYEE BENEFIT FUND (60)	-	(290,861)	(290,861)	290,861	-100%	
11-492-6030 TRANSFER TO LOCAL LEDA GRT FUND (15)	(2,350,129)	(4,316,980)	(1,686,757)	1,966,851	-46%	
11-492-6000 TRANSFER FROM 2014 GRT BOND (32)	-	-	-	-	100%	
11-492-6040 TRANSFER TO MUSEUM IMPV (37)	-	(7,945)	(7,945)	7,945	-100%	
11-492-6050 TRANSFER TO I-25 CAPITAL PRJT	-	-	-	-	100%	
11-492-6100 TRANSFERS OUT	-	-	-	-	100%	
11-492-6031 TRANSFER TO SPORTS COMPLEX FUND (40)	(1,719,000)	-	-	(1,719,000)	100%	
11-492-6032 TRANSFER TO AQUATIC CENTER FUND (32)	(100,000)	-	-	(100,000)	100%	
11-492-6033 TRANSFER TO DF PARK IMPV FUND (31)	(2,000,000)	(6,043)	(6,043)	(1,993,957)	32996%	
Total Transfers In/Out	(5,809,129)	(4,261,829)	(1,631,606)	(1,547,300)	36%	
Net Change in Fund Balance	(3,710,559)	5,635,747	12,083,491	(9,346,306)	5%	

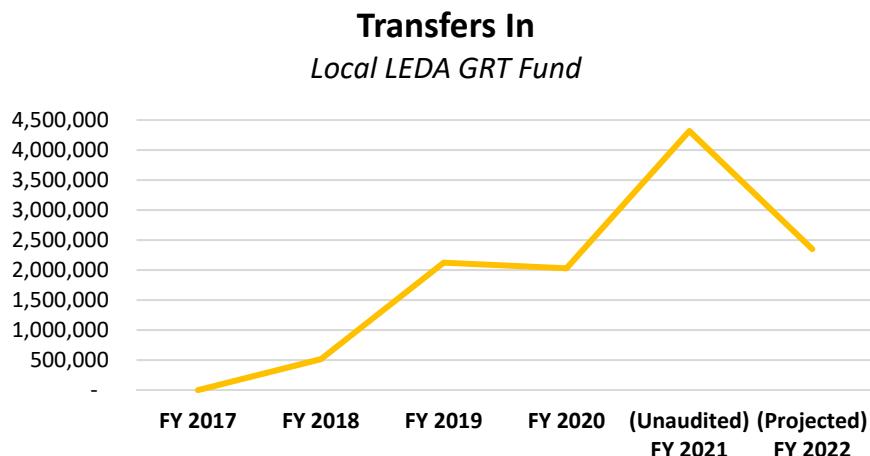
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Local LEDA GRT Fund

The local LEDA GRT fund was created to manage the Village's contribution, according the Project Participation Agreement (PPA) with Greater Kudu, LLC pursuant to the Local Economic Development Act (LEDA) and Village Ordinances 332 and 400.

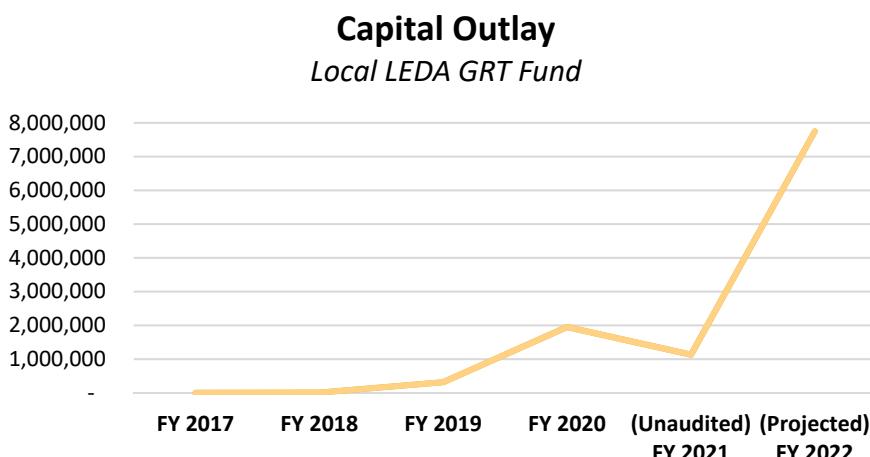
Transfers In

The local LEDA GRT fund receives a transfer from the general fund to compensate for gross receipt tax revenues collected as a result of the PPA with Greater Kudu, LLC. The projected transfer to be received from the general fund in FY 2022 is estimated to be \$2,350,129. The historical transfers in trend along with the projected transfer in for FY 2022, is presented below:



Capital Outlay

Local LEDA GRT fund capital outlay expenditures are estimated to be \$7,745,487. The historical capital outlay expenditures trend along with the projected expenditures for FY 2022, is presented below:



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Local LEDA GRT Fund (15)
Special Revenue Fund

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Approved June 30, 2022	Approved June 30, 2021	June 30, 2021		Increase (Decrease)	Increase (Decrease)
Capital Purchases							
15-422-5601	TANK 3 SITE IMPROVEMENTS	\$ 2,741,032	2,426,600	788,391	314,432	13%	
15-422-5610	NM6 RAILPARK WATERLINE	609,653	1,217,493	14,736	(607,840)	-50%	
15-422-5615	RAIL PARK STORAGE TANK 8	-	2,738,735	9,838	(2,738,735)	-100%	
15-422-5625	LOS MORROS CAPACITY EXPANSION	-	685,000	317,840	(685,000)	-100%	
15-422-5671	WELL NO. 7 ARSENIC TREATMENT	3,427,802	-	-	3,427,802	100%	
15-422-5691	NM 6 RAILPARK BALANCE	967,000	-	-	967,000	100%	
Total Capital Purchases		7,745,487	7,067,828	1,130,805	677,659	10%	
Total Local LEDA GRT Fund Expenditures							
Transfers In/Out		\$ 7,745,487	7,067,828	1,130,805	677,659	10%	
15-399-4099	LOCAL LEDA GRT TRANSFER REVENUE	\$ 2,350,129	4,316,980	1,686,757	(1,966,851)	-46%	
Total Transfers In/Out		\$ 2,350,129	4,316,980	1,686,757	(1,966,851)	-46%	
Net Change in Fund Balance		\$ (5,395,358)	(2,750,848)	555,952	(2,644,510)	96%	

**STATE OF NEW MEXICO
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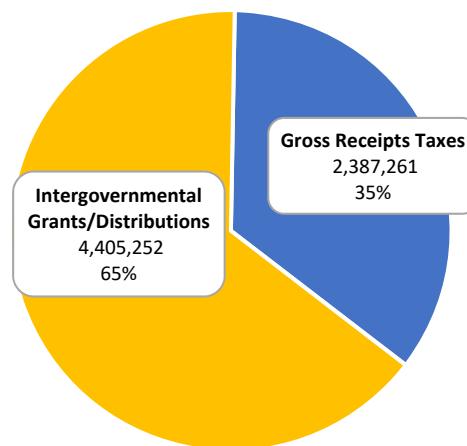
Infrastructure Fund

The infrastructure fund is used to track infrastructure gross receipts tax revenues, intergovernmental grants received to help to help pay for numerous infrastructure projects, and expenditures to repair and replace sanitary sewer lines, storm sewers and other drainage improvements, streets, alleys and acquisition of rights-of-ways, and related facilities.

Infrastructure Fund Revenues

The infrastructure fund's budgeted revenues are projected to be \$6,792,513 and are comprised of gross receipts taxes and intergovernmental grants.

**Infrastructure Fund Revenues
(Budgeted Amounts)**

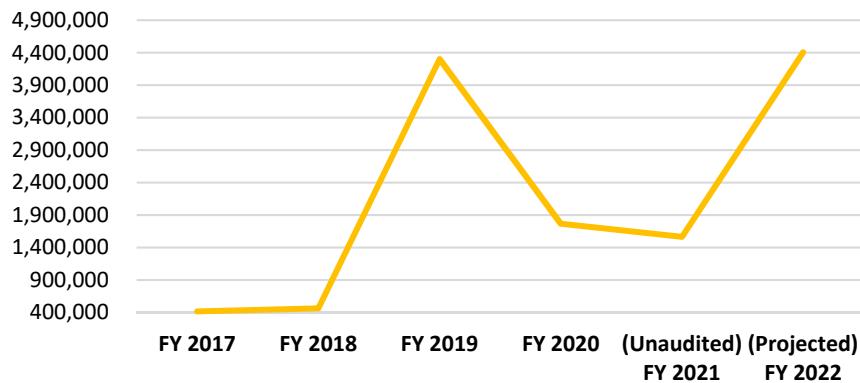


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Intergovernmental Grants/Distributions

The projected intergovernmental grants revenue in the infrastructure fund is estimated to be \$4,405,252. Historical intergovernmental grants along with projected revenues for FY 2022, is presented below:

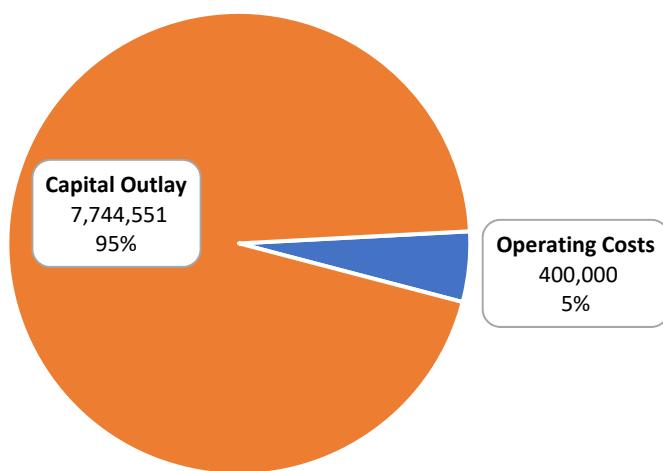
Intergovernmental Grants/Distributions
Infrastructure Fund



Infrastructure Fund Expenditures

The infrastructure fund's budgeted expenditures have been projected to be \$8,144,551 and are comprised of operating costs and capital outlay. The infrastructure fund's primary uses of expenditures are for capital outlay, which accounts for approximately 95% of the infrastructure fund's expenditures.

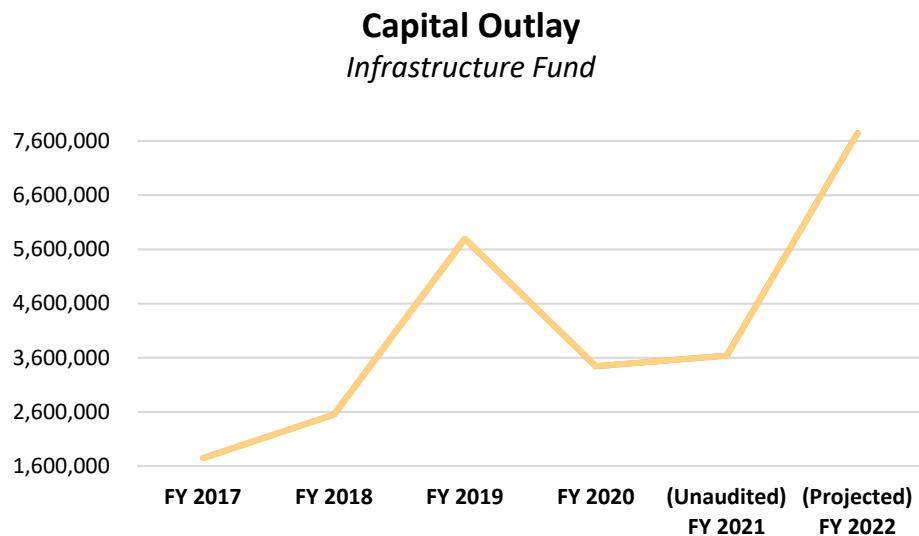
Infrastructure Fund Expenditures
(Budgeted Amounts)



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Capital Outlay

The projected capital outlay expenditures in the infrastructure fund is estimated to be \$7,744,551. The historical capital outlay expenditures, along with projected expenditures for FY 2022, is presented below:



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**Infrastructure Fund (25)
Special Revenue Fund**

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Approved	Approved	Actual	Actual	Increase	Increase
		June 30, 2022	June 30, 2021	June 30, 2021	(Decrease)	(Decrease)	(Decrease)
Gross Receipts Taxes							
25-320-4143	1/4% SPECIAL GROSS RCPTS TAX	\$ 1,624,071	1,694,446	2,004,122	(70,375)	-4%	
25-320-4144	1/8% MUNICIPAL SPEC GROSS RCPT	813,140	1,754,814	1,994,354	(941,674)	-54%	
25-406-5516	INFRASTRUCTURE GRT ADMIN FEE	(49,950)	(50,626)	(75,439)	676	-1%	
Total Gross Receipts Taxes		2,387,261	3,398,634	3,923,037	(1,011,373)	-30%	
Intergovernmental Grants/Distributions							
25-305-4140	HIGHWAY CO-OP	290,000	300,066	80,500	(10,066)	-3%	
25-321-4004	NMDOT TIP CAMELOT ROAD EXT REV	-	-	19,926	-	100%	
25-321-4005	NMDOT MAP SOUTH LOS LENTES	395,229	-	-	395,229	100%	
25-321-4006	NMDOT NM 314 BIKE/PEDES IMPROV	2,000,000	170,880	37,466	1,829,120	1070%	
25-321-4007	TIP NM314 BIK/PED IMPROV JAMES	-	1,480,000	1,150,673	(1,480,000)	-100%	
25-322-4001	NMDOT NM 6 TRAIL/SUN RANCH	440,016	187,968	43,633	252,048	134%	
25-323-4006	I-25 BEAUTIFICATION PHASE II	-	-	94,794	-	100%	
25-323-4010	NMDOT TIP I-25 BEAUTIFICATION	260,000	540,992	63,043	(280,992)	-52%	
25-323-4011	NMDOT TIP SOUTH LOS LENTES	1,020,007	392,000	76,067	628,007	160%	
Total Intergovernmental Grants/Distributions		4,405,252	3,071,906	1,566,102	1,333,346	43%	
Miscellaneous Revenues							
25-370-4126	INSURANCE RECOVERIES	-	-	10,709	-	100%	
Total Miscellaneous Revenues		-	-	10,709	-	100%	
Total Infrastructure Fund Revenues		\$ 6,792,513	6,470,540	5,499,848	321,973	5%	
Operating Costs							
25-406-5556	OPERATING EXP/HWY RIGHT OF WAY	\$ 400,000	400,000	412,051	-	0%	
Total Operating Costs		400,000	400,000	412,051	-	0%	
Capital Purchases							
25-406-5601	MAIN STREET LANDSCAPING IMPROV	100,000	150,000	2,284	(50,000)	-33%	
25-406-5602	HWY CO-OP MAESTAS/CASTILLO DR	126,755	126,755	24,822	-	0%	
25-406-5603	HWY CO-OP ENTRADA RD	120,000	-	-	120,000	100%	
25-406-5620	MRA INFRA DEV SODA PROPERTY	125,000	-	-	125,000	100%	
25-406-5621	MRA INFRA DEV MIRELES PROPERTY	350,000	-	-	350,000	100%	
25-406-5612	PARKING LOT/DRAINAGE IMPROV	115,000	264,293	45,117	(149,293)	-56%	
25-406-5641	RIGHT OF WAY IMPROVEMENTS	-	300,000	200,140	(300,000)	-100%	
25-406-5648	NM 314 BIKE/PEDESTRIAN IMPROVE	-	1,850,000	1,868,262	(1,850,000)	-100%	
25-406-5652	LOCAL STREET IMPROVEMENTS	785,000	946,732	1,099,157	(161,732)	-17%	
25-406-5654	HIGHWAY COOP CAMINO DEL REY	140,000	150,000	5,679	(10,000)	-7%	
25-406-5658	HIGHWAY COOP SOUTH LOS LENTES	526,972	-	-	526,972	100%	
25-406-5661	NMDOT NM 6 TRAIL/ SUN RANCH	515,000	220,000	81,144	295,000	134%	
25-406-5663	NMDOT N NM 314 BIKE/PEDES IMPV	2,340,824	200,000	-	2,140,824	1070%	
25-406-5669	LOS LENTES SE/TRANSP BIKE PATH	375,000	500,000	4,668	(125,000)		
25-406-5678	HWY CO-OP/CASTILLO & ENTRADA	-	160,601	181,433	(160,601)	-100%	
25-406-5679	DOT TIP S LOS LENTES TO MORRIS	1,300,000	390,000	107,321	910,000	233%	
25-406-5684	NMDOT TIP I-25 SOIL MITIGATION	325,000	676,240	20,496	(351,240)	-52%	
25-406-5690	CARSON PARK PH2 INFRASTRUCTURE	500,000	-	-	500,000	100%	
Total Capital Purchases		7,744,551	5,934,621	3,640,523	1,809,930	30%	
Total Infrastructure Fund Expenditures		\$ 8,144,551	6,334,621	4,052,574	1,809,930	29%	
Transfers In/Out							
25-492-6010	TRANS TO 16 GRT REV BOND DEBT	\$ (258,720)	(257,650)	(128,708)	(1,070)	0%	
Total Transfers In/Out		\$ (258,720)	(257,650)	(128,708)	(1,070)	0%	
Net Change in Fund Balance		\$ (1,610,758)	(121,731)	1,318,566	(1,489,027)	1223%	

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I-25 Interchange Fund

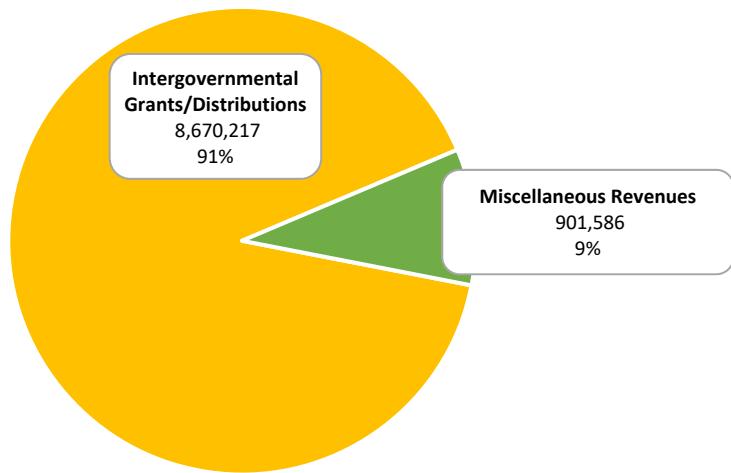
The I-25 interchange fund is used to track specific revenues and expenditures related to improvements made to a new I-25 interchange in Los Lunas.

I-25 Interchange Fund Revenues

The I-25 interchange fund's budgeted revenues are projected to be \$9,571,803 and are comprised of intergovernmental grants and miscellaneous revenues. The I-25 interchange fund's primary source of revenue is generated from intergovernmental grants, which make up approximately 91% of the fund's total revenues.

I-25 Interchange Fund Revenues

(Budgeted Amounts)



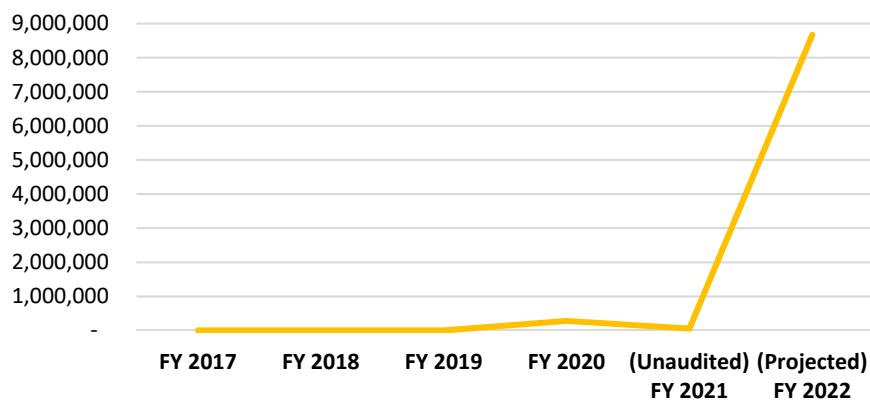
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Intergovernmental Grants/Distributions

The projected intergovernmental grants/distributions revenue in the I-25 interchange fund is estimated to be \$8,670,217. Historical intergovernmental grants/distributions along with the projected revenues for FY 2022, are presented below:

Intergovernmental Grants/Distributions

I-25 Interchange Fund

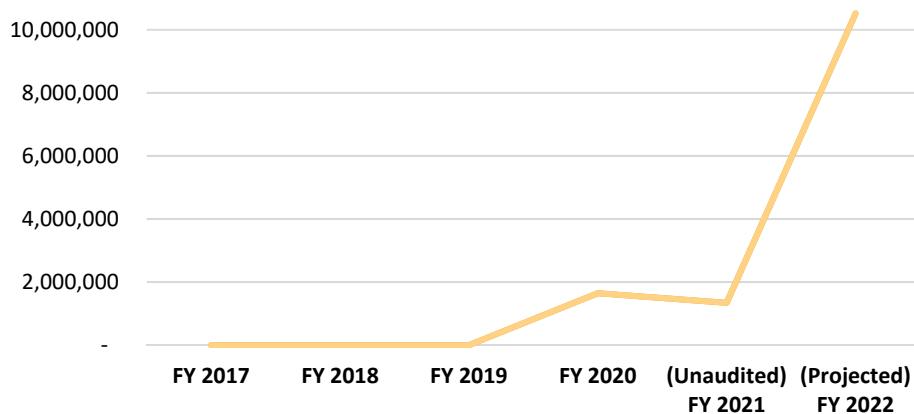


I-25 Interchange Fund Expenditures

The I-25 interchange fund's budgeted expenditures have been projected to be \$10,515,182 and is comprised solely of capital outlay. The historical capital outlay expenditures along with the projected expenditures for FY 2022, is presented below:

Capital Outlay

I-25 Interchange Fund



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I-25 Interchange Fund (42)
Capital Projects Fund

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Approved June 30, 2022	Approved June 30, 2021	June 30, 2021		Increase (Decrease)	Increase (Decrease)
Intergovernmental Grants/Distributions							
42-323-4009	NMDOT E-W CORR ROW ACQUISITION	\$ 3,372,735	3,281,016	56,963	91,719	3%	
42-323-4010	NMDOT E-W DESIGN	5,239,482	2,500,000	-	2,739,482	110%	
42-344-4009	LEGISLATIVE APPROPRIATION	58,000	118,000	-	(60,000)	-51%	
Total Intergovernmental Grants/Distributions		8,670,217	5,899,016	56,963	2,771,201	47%	
Miscellaneous Revenues							
42-380-4004	VALENCIA COUNTY CONTRIBUTION	901,586	2,000,000	1,098,414	(1,098,414)	-55%	
Total Miscellaneous Revenues		901,586	2,000,000	1,098,414	(1,098,414)	-55%	
Total I-25 Interchange Fund Revenues		\$ 9,571,803	7,899,016	1,155,377	1,672,787	21%	
Capital Purchases							
42-406-5667	I-25 INTERCHANGE/ E-W CORRIDOR	6,500,000	3,500,000	1,312,065	3,000,000	86%	
42-406-5668	IACR STUDY	58,000	50,000	205	8,000	16%	
42-406-5669	I-25 INTERCHANGE DESIGN - VC	-	2,000,000	-	(2,000,000)	-100%	
42-406-5675	NMDOT E-W CORR ROW ACQUISITION	3,957,182	3,957,182	31,366	-	0%	
Total Capital Purchases		10,515,182	9,507,182	1,343,636	1,008,000	11%	
Total I-25 Interchange Fund Expenditures		\$ 10,515,182	9,507,182	1,343,636	1,008,000	11%	
Transfers In/Out							
42-348-6020	TRANSFER FROM GENERAL FUND	\$ -	-	-	-	100%	
Total Transfers In/Out		\$ -	-	-	-	100%	
Net Change in Fund Balance		\$ (943,379)	(1,608,166)	(188,259)	664,787	-41%	

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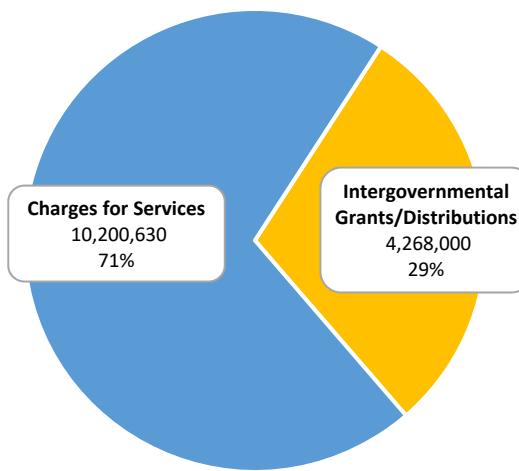
Water/Sewer Fund

The water/sewer fund is used to account for financial resources and uses for the provisions of water and sewer services to Village residents and businesses.

Water/Sewer Fund Revenues

The water/sewer fund's budgeted revenues are projected to be \$14,487,350 and are comprised of charges for services, intergovernmental grants, and miscellaneous revenue. The water/sewer fund's primary sources of revenue are generated from charges for services and intergovernmental grants.

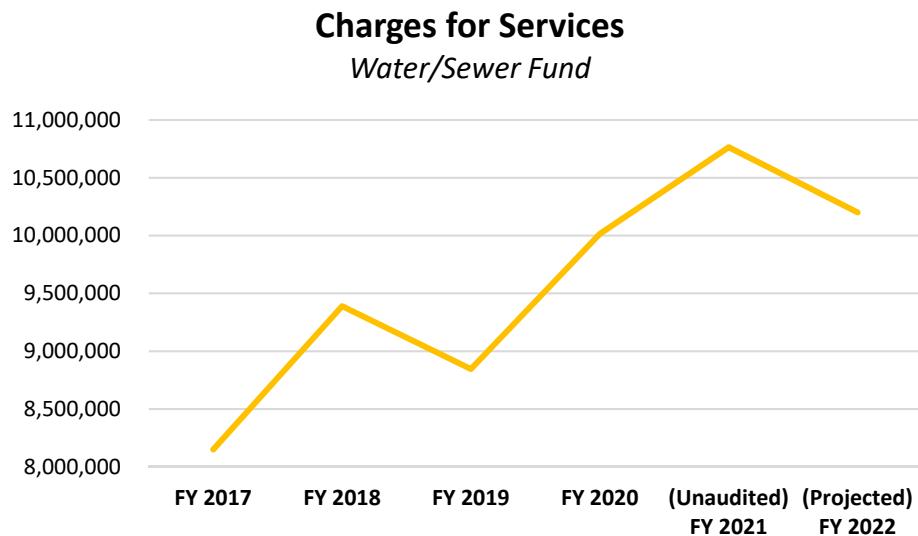
**Water/Sewer Fund Revenues
(Budgeted Amounts)**



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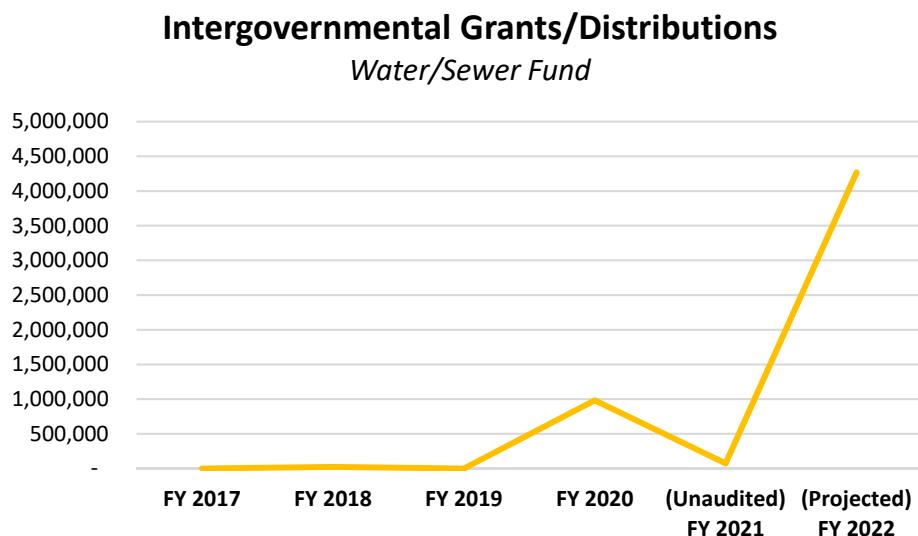
Charges for Services Revenue

The projected charges for services revenue in the water/sewer fund is estimated to be \$10,200,630. Historical charges for services revenue along with the projected revenues for FY 2022 is presented below:



Intergovernmental Grants/Distributions Revenue

The projected intergovernmental grants revenue in the water/sewer fund is estimated to be \$4,268,000. Historical intergovernmental grants/distributions revenue, along with the projected revenues for FY 2022, is presented below:



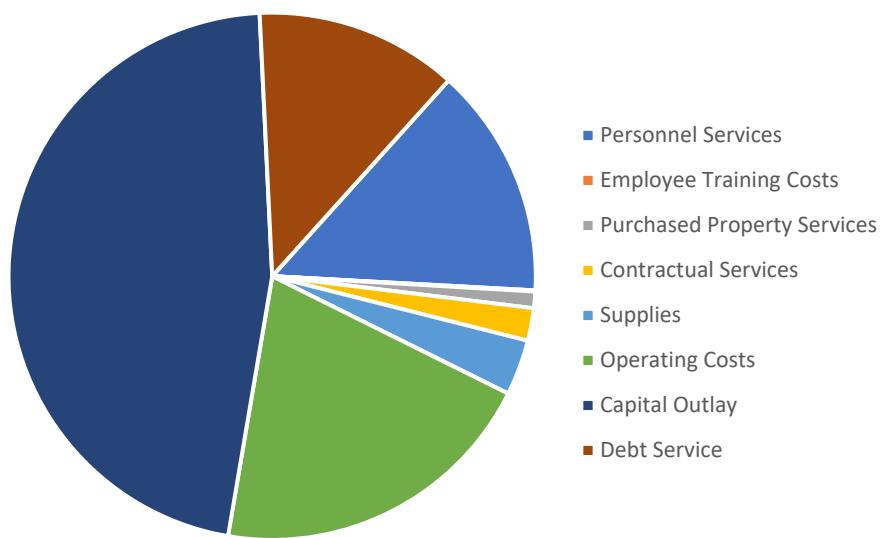
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Water/Sewer Fund Expenditures

The water/sewer fund's budgeted expenditures are projected to be \$14,771,022 and are comprised of personnel services, employee training costs, purchased property services, contractual services, supplies, operating costs, capital outlay, and debt service. The water/sewer fund's primary uses of expenditures are generated from capital outlay, operating costs, and personnel services. These three categories of expenditures account for approximately 81% of the water/sewer fund's expenditures.

Water/Sewer Fund Expenditures

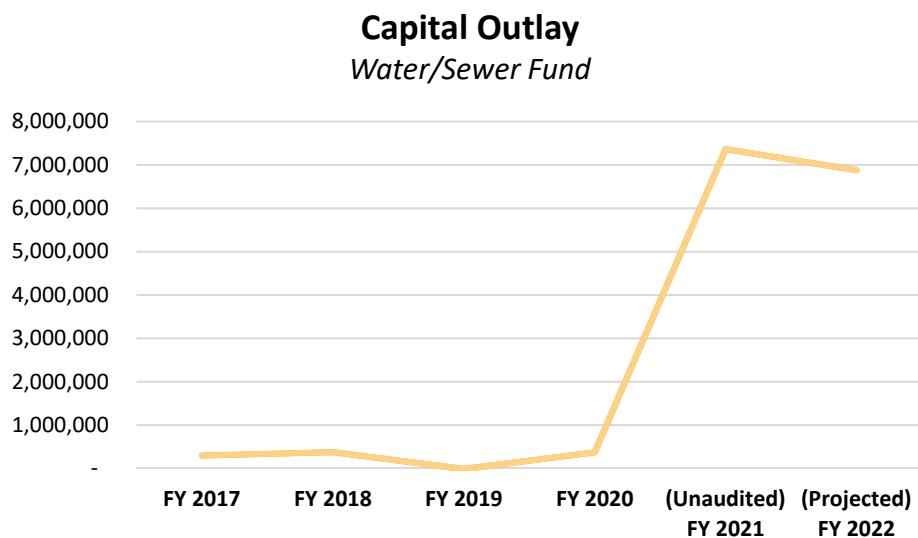
(Budgeted Amounts)



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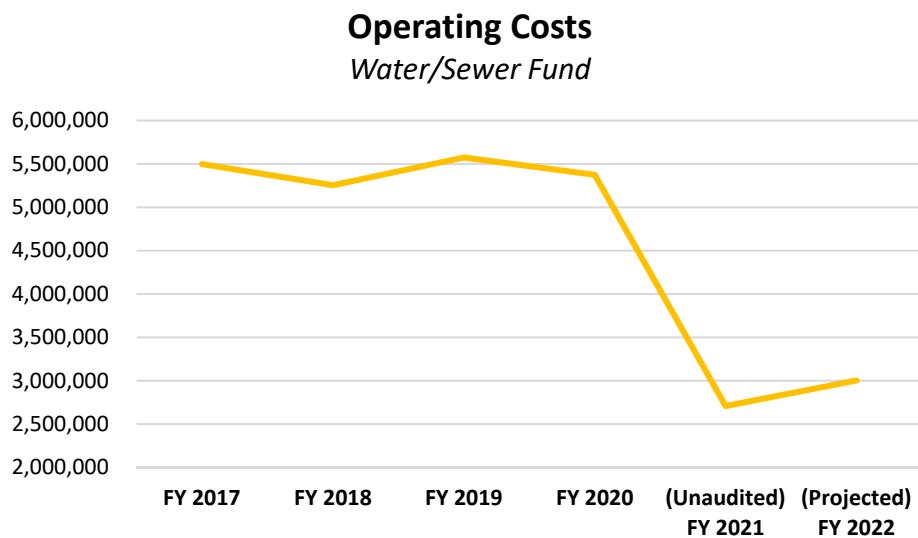
Capital Outlay

The projected capital outlay expenditures in the water/sewer fund are estimated to be \$6,877,000. The historical capital outlay expenditures along with the projected expenditures for FY 2022, is presented below:



Operating Costs

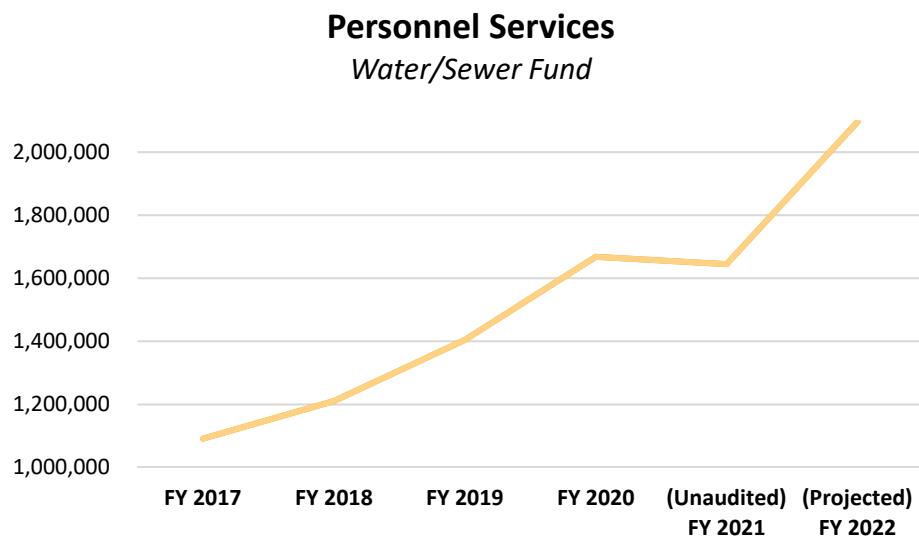
The projected operating costs in the water/sewer fund are estimated to be \$3,003,999. The historical operating costs, along with the projected expenditures for FY 2022, is presented below:



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Personnel Services

The projected personnel services expenditures in the water/sewer fund is estimated to be \$2,096,187. The historical personnel services expenditures along, with the projected expenditures for FY 2022, is presented below:



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Water/Sewer Fund (41)
Schedule of Revenues

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)
	June 30, 2022	June 30, 2021				
Intergovernmental Grants/Distributions						
41-344-4009	LEGISLATIVE APPROPRIATION	-	-	-	-	100%
41-356-4008	EASTSIDE WATER LINE PROJ LOAN	-	-	-	-	100%
41-356-4009	LEGISLATIVE/CENTRAL RAIL PARK	\$ 1,500,000	1,500,000	-	-	0%
41-356-4050	EASTSIDE WATER LINE PROJ PH	1,218,000	2,500,000	-	(1,282,000)	-51%
41-356-4060	NMED LOAN REV/EFFLUENT LN REPL	-	-	-	-	100%
41-356-4070	NMED LOAN REV/SLUDGE MGT CONST	250,000	300,000	-	(50,000)	-17%
41-365-4100	WS LEGISLATIVE APPROPRIATION	-	-	-	-	100%
41-387-4009	BOR WATER WISE GRANT REVENUE	-	74,681	74,181	(74,681)	-100%
41-388-4009	WATER CONSERVATION GRANT AWARD	-	-	-	-	100%
41-389-4009	CENTRAL NM RAIL PARK EDA GRANT	1,300,000	1,300,000	-	-	0%
41-390-4009	CENTRAL NM RAIL PARK SEWER EXTENSION	-	1,500,000	-	(1,500,000)	-100%
Total Intergovernmental Grants/Distributions		4,268,000	7,174,681	74,181	(2,906,681)	-41%
Charges for Services						
41-351-4010	SEWER SALES	3,780,000	3,839,529	3,831,611	(59,529)	-2%
41-351-4020	SEWER CONNECTION FEES	21,500	20,000	31,113	1,500	8%
41-351-4030	SEWER PENALTIES	32,400	25,000	-	7,400	30%
41-351-4080	SEWER IMPACT FEES	340,800	175,000	472,775	165,800	95%
41-352-4010	WATER SALES	5,000,000	4,874,559	5,315,871	125,441	3%
41-352-4020	WATER CONNECTION FEES	87,200	86,904	124,703	296	0%
41-352-4025	WATER RIGHTS INCOME	140,500	50,000	188,222	90,500	181%
41-352-4030	WATER PENALTIES	42,000	36,000	-	6,000	17%
41-352-4050	NSF CHECK CHARGE	6,000	8,555	3,347	(2,555)	-30%
41-352-4080	WATER IMPACT FEES	252,000	150,000	334,414	102,000	68%
41-352-4156	WATER DISPENSER REVENUES	2,485	1,752	1,285	733	42%
41-352-4157	EFFLUENT DISPENSER REVENUES	10,000	10,000	87	-	0%
41-353-4010	GROSS RECEIPTS TAX BILLED	485,745	435,705	457,321	50,040	11%
41-370-4011	OTHER CHARGES FOR SERVICES	-	-	3,572	-	100%
Total Charges for Services		10,200,630	9,713,004	10,764,321	487,626	5%
Miscellaneous Revenues						
41-306-4060	INTEREST INCOME	3,600	1,981	6,965	1,619	82%
41-306-4062	METER DEPOST INTEREST	120	130	104	(10)	-8%
41-370-4010	MISCELLANEOUS REVENUE	-	-	2,940	-	100%
41-370-4090	WATER TANK CHAMPIONSHIP PRO	15,000	15,000	-	-	0%
Total Miscellaneous Revenues		18,720	17,111	91,796	1,609	9%
Total Water/Sewer Revenues		\$ 14,487,350	16,904,796	10,930,298	(2,417,446)	-14%

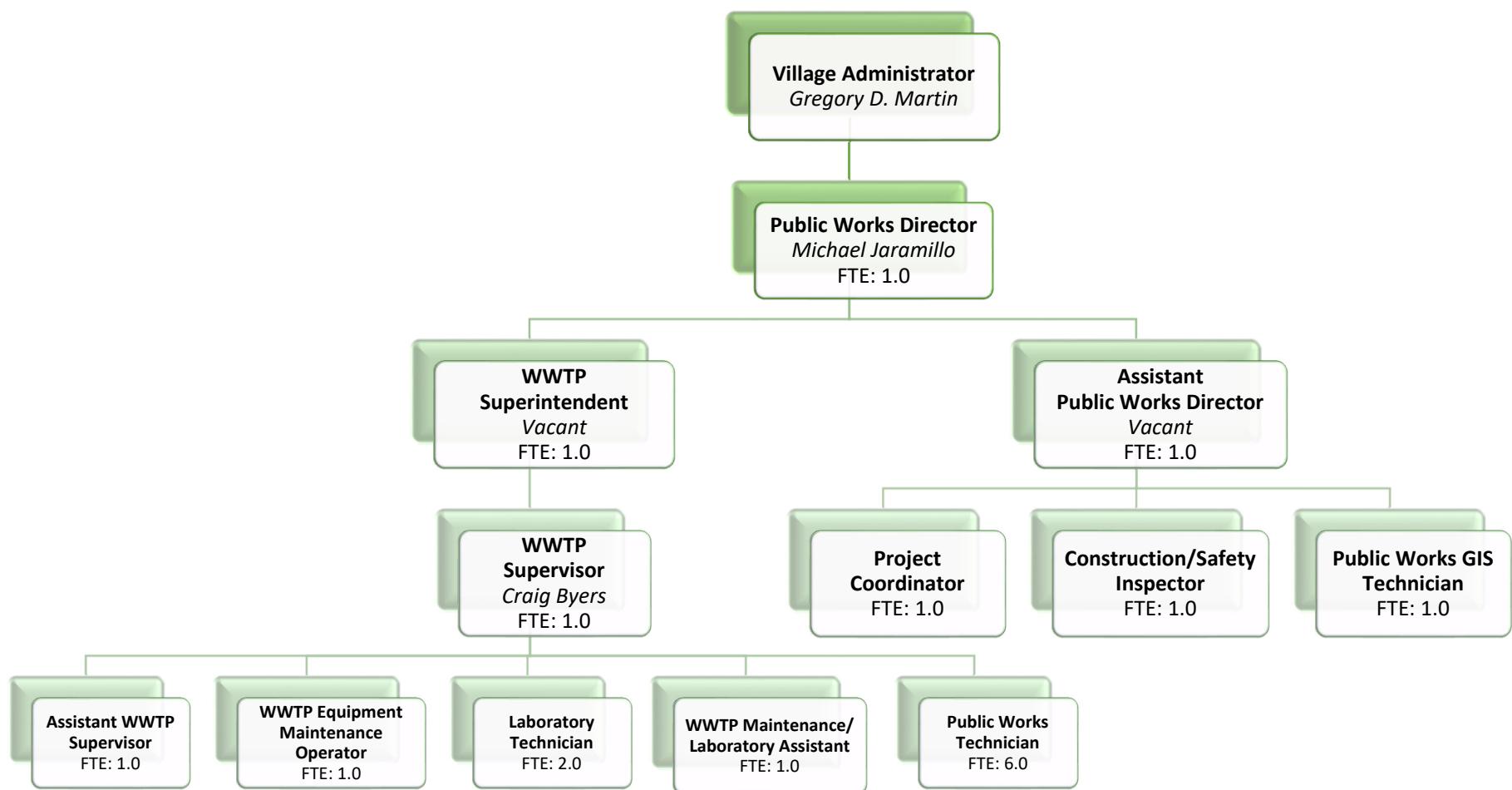
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Water/Sewer Fund Summary by Expenditure Function
Public Works Department

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
<i>Salaries and Wages</i>						
Waste Water Treatment Plant	\$ 850,985	668,712	645,078	182,273	27%	
Water/Sewer	517,191	493,686	465,428	23,505	5%	
 Total Salaries and Wages	1,368,176	1,162,398	1,110,506	205,778	18%	
<i>Employee Benefits</i>						
Waste Water Treatment Plant	457,785	347,741	304,951	110,044	32%	
Water/Sewer	270,226	267,049	229,372	3,177	1%	
 Total Employee Benefits	728,011	614,790	534,323	113,221	18%	
<i>Employee Training Costs</i>						
Waste Water Treatment Plant	8,500	8,500	4,847	-	0%	
Water/Sewer	1,500	1,500	4,560	-	0%	
 Total Employee Training Costs	10,000	10,000	9,407	-	0%	
<i>Purchased Property Services</i>						
Waste Water Treatment Plant	88,000	100,519	85,771	(12,519)	-12%	
Water/Sewer	61,500	61,500	33,744	-	0%	
 Total Purchased Property Services	149,500	162,019	119,515	(12,519)	-8%	
<i>Contractual Services</i>						
Waste Water Treatment Plant	24,000	24,000	27,543	-	0%	
Water/Sewer	480,000	150,000	193,358	330,000	220%	
 Total Contractual Services	504,000	174,000	220,901	330,000	190%	
<i>Supplies</i>						
Waste Water Treatment Plant	123,500	112,900	122,971	10,600	9%	
Water/Sewer	171,000	186,000	131,908	(15,000)	-8%	
 Total Supplies	294,500	298,900	254,879	(4,400)	-1%	
<i>Operating Costs</i>						
Waste Water Treatment Plant	1,052,423	1,010,497	1,121,142	41,926	4%	
Water/Sewer	1,951,576	1,587,145	1,586,838	364,431	23%	
 Total Operating Costs	3,003,999	2,597,642	2,707,980	406,357	16%	
<i>Capital Outlay</i>						
Waste Water Treatment Plant	1,070,000	2,326,698	2,520,651	(1,256,698)	-54%	
Water/Sewer	5,807,000	8,169,278	5,097,223	(2,362,278)	-29%	
 Total Capital Outlay	6,877,000	10,495,976	7,617,874	(3,618,976)	-34%	
<i>Debt Service</i>						
Waste Water Treatment Plant	981,698	951,013	123,108	30,685	3%	
Water/Sewer	854,138	853,219	83,948	919	0%	
 Total Debt Service	1,835,836	1,804,232	207,056	31,604	2%	
Total Water/Sewer Fund Expenditures	\$ 14,771,022	17,319,957	12,782,441	(2,548,935)	-15%	

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Waste Water Treatment (WWTP) Plant Division



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Waste Water Treatment Plant Division

Mission:

To provide excellence in quality and service to customers at a minimal cost while protecting the environment and exceeding all quality standards.

Description:

The Village of Los Lunas operates two (2) wastewater treatment plants, the original activated sludge treatment plant and the newer membrane bioreactor (MBR) treatment plant. The two plants operate in tandem as separate plants to treat the wastewater (solids and liquids) generated by over 6000 residential and commercial customers. Liquid effluent is disinfected within each respective plant and blended prior to discharge into the Rio Grande. Solids are treated, and, after final digestion process, transported and land-applied to the 220-acre sludge disposal site south of NM 6, west of the Village.

Priorities:

- Inspect, review, repair and/or upgrade three (3) of the 23 sewer lift stations. Various lift stations were constructed in the late 1990's and can be upgraded. New grinder pumps, communication connections, basin cleaning and new wall coating. Upgrading these lift stations will support enhanced sewer conveyance to the wastewater treatment plant and will eliminate sewer backups. Project completion by June 30, 2022.
- Complete construction of the Sludge (solids) Management Project by August 2022. This project allows three (3) options of waste removal approved by New Mexico Environment Department: landfill disposal, land application and/or for the use of composting. This provides options in disposal and eliminates the need to purchase additional property for land application due to community growth. Solids will be belt pressed, dried, and used at the Solid Waste Composting Facility.

Goals & Objectives:

- Provide the safety equipment and training to meet OSHA requirements for employees, and to maintain an accident-free workplace.
- Meet Environmental Protection Agency (EPA) and the State Environmental Department regulations in regards to water quality.
- Access training and certify professionals to the highest level in order to enhance their ability to operate the treatment system and improve the efficiency of operations.
- Maintain a grease trap inspection program in reducing sewer line maintenance problems from commercial business.
- Inspect and maintain 23 sewer lift stations.

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Water/Sewer Fund (41)
 Waste Water Treatment Plant (WWTP) Division (421)
 Enterprise Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Salaries and Wages						
41-421-5120 SALARIES - FULL TIME POSITIONS	\$ 825,885	645,112	614,396	180,773	28%	
41-421-5180 SALARIES - OTHER WAGES	1,500	-	-	1,500	100%	
41-421-5190 SALARIES - OVERTIME	23,600	23,600	30,682	-	0%	
Total Salaries and Wages	850,985	668,712	645,078	182,273	27%	
Employee Benefits						
41-421-5210 FICA - SOCIAL SECURITY	51,205	-	-	51,205	100%	
41-421-5211 FICA - MEDICARE	11,976	-	-	11,976	100%	
41-421-5220 RETIREMENT	162,039	-	-	162,039	100%	
41-421-5221 RETIREE HEALTH CARE	33,036	-	-	33,036	100%	
41-421-5230 HEALTH AND MEDICAL PREMIUMS	185,400	-	-	185,400	100%	
41-421-5231 DENTAL INSURANCE PREMIUMS	6,632	-	-	6,632	100%	
41-421-5232 LIFE INSURANCE PREMIUMS	656	-	-	656	100%	
41-421-5233 DISABILITY INSURANCE PREMIUMS	3,469	-	-	3,469	100%	
41-421-5240 UNEMPLOYMENT COMPENSATION	2,726	-	-	2,726	100%	
41-421-5250 WORKERS' COMPENSATION PREMIUM	166	-	-	166	100%	
41-421-5290 OTHER EMPLOYEE BENEFITS	480	-	-	480	100%	
41-421-5440 FICA & MEDICARE EXPENSE	-	49,352	46,862	(49,352)	-100%	
41-421-5441 PERA EXPENSE	-	126,571	117,582	(126,571)	-100%	
41-421-5442 MEDICAL INSURANCE EXPENSE	-	155,532	127,624	(155,532)	-100%	
41-421-5443 UNEMPLOYMENT TAX EXPENSE	-	2,129	1,184	(2,129)	-100%	
41-421-5444 WORKERS' COMP INSURANCE EXP	-	14,157	11,699	(14,157)	-100%	
41-421-5999 PENSION EXPENSE	-	-	-	-	100%	
Total Employee Benefits	457,785	347,741	304,951	110,044	32%	
Employee Training Costs						
41-421-5514 TRAINING & SEMINARS	8,500	8,500	4,847	-	0%	
41-421-5531 TRAVEL EXPENSES	-	-	-	-	100%	
Total Employee Training Costs	8,500	8,500	4,847	-	0%	
Purchased Property Services						
41-421-5525 BUILDING & GROUNDS MAINTENANCE	55,000	55,000	59,101	-	0%	
41-421-5527 FLEET MAINTENANCE	30,000	42,519	24,240	(12,519)	-29%	
41-421-5528 JANITORIAL SUPPLIES	3,000	3,000	2,270	-	0%	
Total Purchased Property Services	88,000	100,519	85,611	(12,519)	-12%	
Supplies						
41-421-5510 OFFICE SUPPLIES	4,500	5,400	5,033	(900)	-17%	
41-421-5512 BOOKS & MANUALS	1,000	500	-	500	100%	
41-421-5534 TOOLS & EQUIPMENT	8,000	6,000	6,209	2,000	33%	
41-421-5536 SAFETY EQUIPMENT	25,000	25,000	25,729	-	0%	
41-421-5537 CHEMICALS	45,000	41,000	47,165	4,000	10%	
41-421-5541 LAB SUPPLIES	40,000	35,000	38,835	5,000	14%	
Total Supplies	123,500	112,900	122,971	10,600	9%	
Contractual Services						
41-421-5517 PROFESSIONAL SERVICES	24,000	24,000	27,543	-	0%	
Total Contractual Services	24,000	24,000	27,543	-	0%	

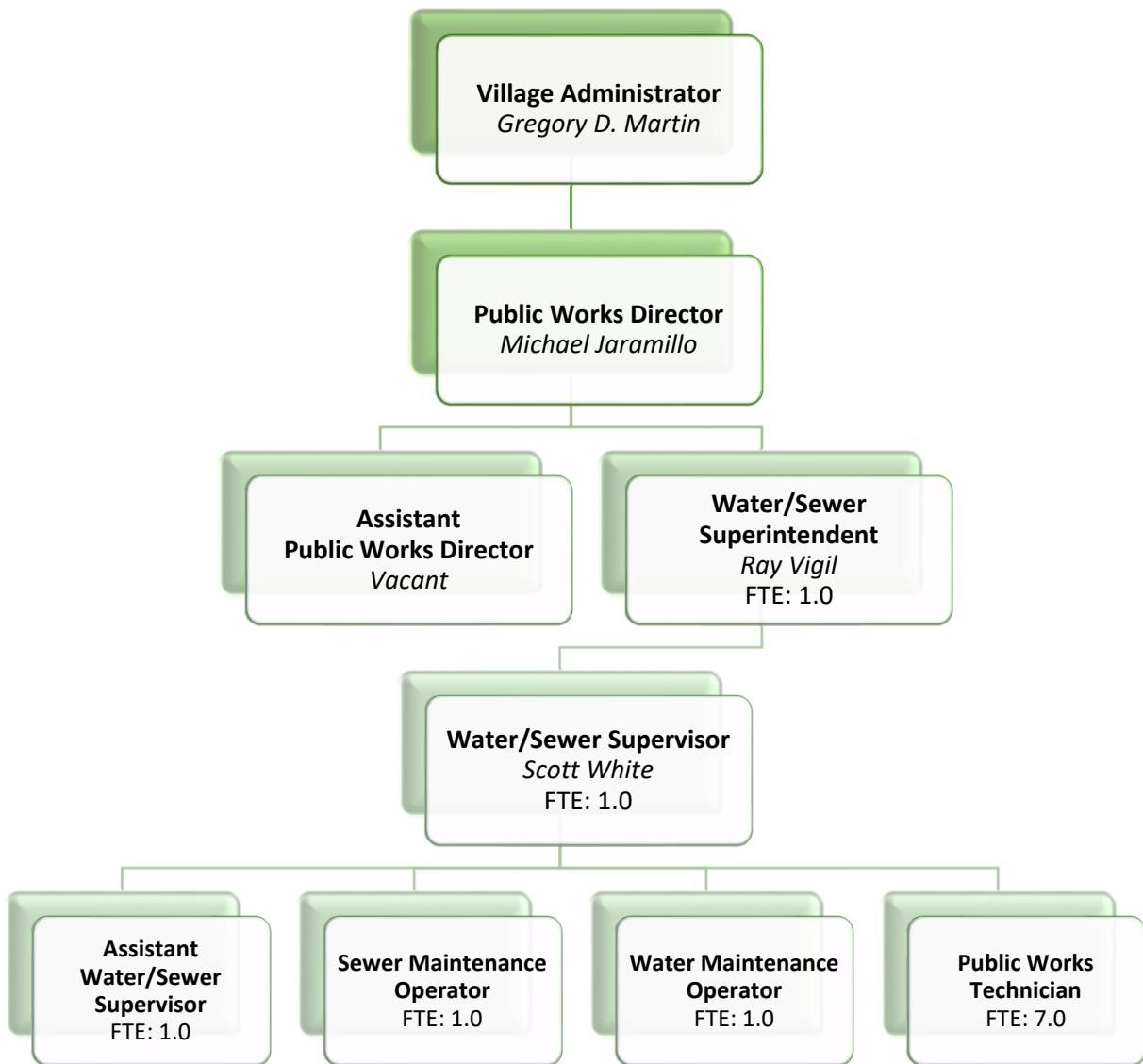
STATE OF NEW MEXICO
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Water/Sewer Fund (41)
Waste Water Treatment Plant (WWTP) Division (421) (Continued)
Enterprise Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Operating Costs						
41-421-5511 DATA PROCESSING	38,087	39,810	30,441	(1,723)	-4%	
41-421-5513 GAS & OIL FOR VEHICLES	21,000	21,000	22,465	-	0%	
41-421-5515 PRINTING & COPYING	1,500	1,500	217	-	0%	
41-421-5518 POSTAGE	3,000	3,000	1,118	-	0%	
41-421-5519 UTILITIES	395,000	395,000	408,955	-	0%	
41-421-5521 TELEPHONE EXPENSE	12,000	9,919	10,794	2,081	21%	
41-421-5522 SUBSCRIPTIONS & DUES	3,500	2,000	1,398	1,500	75%	
41-421-5523 INSURANCE & BONDS	67,265	53,172	50,026	14,093	27%	
41-421-5524 PUBLICATIONS & ADVERTISING	3,500	4,500	1,904	(1,000)	-22%	
41-421-5529 GAS/WATER EXPENSE	20,000	22,500	17,009	(2,500)	-11%	
41-421-5530 UNIFORM ALLOWANCE	8,000	11,000	8,664	(3,000)	-27%	
41-421-5539 SYSTEMS MAINTENANCE	200,000	211,501	337,581	(11,501)	-5%	
41-421-5540 OTHER OPERATING COSTS	500	500	530	-	0%	
41-421-5547 LEASE PAYMENTS	1,500	-	-	1,500	100%	
41-421-5551 BOOKKEEPING FEES	277,571	235,095	235,095	42,476	18%	
41-421-5566 DEPRECIATION EXPENSE WWTP	-	-	-	-	100%	
Total Operating Costs	1,052,423	1,010,497	1,121,142	41,926	4%	
Capital Purchases						
41-421-5621 DRYING BED REHAB	125,000	100,000	294,996	25,000	25%	
41-421-5622 UT METER EQUIPMENT	-	10,580	10,528	(10,580)	-100%	
41-421-5623 SLUDGE MANAGEMENT	400,000	1,150,000	1,037,256	(750,000)	-65%	
41-421-5624 EFFLUENT TANK	-	18,522	18,522	(18,522)	-100%	
41-421-5625 ROLL OFF TRUCK	-	165,000	164,547	(165,000)	-100%	
41-421-5631 SEMI-TRUCK & TRAILER	-	-	67,724	-	100%	
41-421-5632 EFFLUENT LINE PROJECT	-	49,195	55,958	(49,195)	-100%	
41-421-5640 LAND IMPROVEMENTS	110,000	-	-	110,000	100%	
41-421-5650 BUILDINGS & STRUCTURES	200,000	323,401	323,401	(123,401)	-38%	
41-421-5670 MACHINERY & EQUIPMENT	235,000	-	-	235,000	100%	
41-421-5682 PUBLIC WORKS OFFICE	-	510,000	547,719	(510,000)	-100%	
Total Capital Purchases	1,070,000	2,326,698	2,520,651	(1,256,698)	-54%	
Debt Service						
41-421-5582 CWSRF 007 PRINCIPAL PAYMENT	844,075	844,075	-	-	0%	
41-421-5584 CWSRF 007 INTEREST PAYMENT	66,123	66,123	65,774	-	0%	
41-421-5585 CWSRF 007 ADMINISTRATIVE FEE	40,815	40,815	40,599	-	0%	
41-421-5711 CWSRF 060 PRINCIPAL	27,771	-	-	27,771	100%	
41-421-5720 DEBT SERVICE - INTEREST EXPENS	187	-	16,735	187	100%	
41-421-5730 DEBT SERVICE - ADMIN FEE	2,727	-	-	2,727	100%	
Total Debt Service	981,698	951,013	123,108	30,685	3%	
Total WWTP Division Expenditures	\$ 4,656,891	5,550,580	4,955,902	(893,689)	-16%	

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Water/Sewer Division



**STATE OF NEW MEXICO
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Water/Sewer Division

Mission:

Provide excellence in quality and service to customers at a minimal cost while protecting the environment and exceeding all quality standards.

Description:

The Water/Sewer Division provides residential and commercial water and sewer utilities to over 6,000 customers. Division personnel operate and maintain a water and sanitary sewer collection system consisting of the following:

Water System:

- 5 pressure zones
- 6 steel water storage tanks
- 4 wells
- 4 arsenic treatment plants, one per well
- 1 booster station
- Approximately 126 miles of water lines
- Approximately 760 fire hydrants

Sanitary Sewer Collection System:

- Approximately 94 miles of sanitary sewer lines (including interceptions)
- Approximately 2,075 manholes

Priorities:

- Purchase trailer mounted vacuum truck within eight (8) months that will support more precise locating of water and sewer utilities in a confined area. New equipment offers flexibility and mobility in tight situations.
- Present to Council by March 2022 the findings of the aquifer study and the updated Water Master Plan. New industrial, commercial and residential growth continues and these two (2) studies will support understanding of our current and future water supply.
- Complete Morris Road Manhole Improvement Project Phase II by January 2022.

Goals & Objectives:

- Provide customers with excellence in water quality and uninterrupted water service delivery.
- Continue to improve and update the Village's distribution system, adding larger lines and new interceptors.
- Maintain and provide personnel with the proper training to ensure effective operation and staying in compliance with all New Mexico Environment Department and Environmental Protection Agency regulations.
- Improve response time in shutting off water and restoring water during water breaks, in order to maximize water service, and minimize water loss.

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Water/Sewer Fund (41)
Water/Sewer Division (422)
Enterprise Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)
	June 30, 2022	June 30, 2021				
Salaries and Wages						
41-422-5120 SALARIES - FULL TIME POSITIONS	\$ 492,191	468,686	437,040	23,505	5%	
41-422-5190 SALARIES - OVERTIME	25,000	25,000	28,388	-	0%	
Total Salaries and Wages	517,191	493,686	465,428	23,505	5%	
Employee Benefits						
41-422-5210 FICA - SOCIAL SECURITY	30,516	-	-	30,516	100%	
41-422-5211 FICA - MEDICARE	7,137	-	-	7,137	100%	
41-422-5220 RETIREMENT	96,568	-	-	96,568	100%	
41-422-5221 RETIREE HEALTH CARE	19,688	-	-	19,688	100%	
41-422-5230 HEALTH AND MEDICAL PREMIUMS	108,518	-	-	108,518	100%	
41-422-5231 DENTAL INSURANCE PREMIUMS	3,558	-	-	3,558	100%	
41-422-5232 LIFE INSURANCE PREMIUMS	437	-	-	437	100%	
41-422-5233 DISABILITY INSURANCE PREMIUMS	2,068	-	-	2,068	100%	
41-422-5240 UNEMPLOYMENT COMPENSATION	1,625	-	-	1,625	100%	
41-422-5250 WORKERS' COMPENSATION PREMIUM	111	-	-	111	100%	
41-422-5440 FICA & MEDICARE EXPENSE	-	35,854	33,721	(35,854)	-100%	
41-422-5441 PERA EXPENSE	-	91,956	83,168	(91,956)	-100%	
41-422-5442 MEDICAL INSURANCE EXPENSE	-	126,475	100,425	(126,475)	-100%	
41-422-5443 UNEMPLOYMENT TAX EXPENSE	-	1,547	893	(1,547)	-100%	
41-422-5444 WORKERS' COMP INSURANCE EXP	-	11,217	11,165	(11,217)	-100%	
Total Employee Benefits	270,226	267,049	229,372	3,177	1%	
Employee Training Costs						
41-422-5514 TRAINING & SEMINARS	1,500	1,500	4,560	-	0%	
Total Employee Training Costs	1,500	1,500	4,560	-	0%	
Purchased Property Services						
41-422-5525 BUILDING & GROUNDS MAINTENANCE	30,000	30,000	14,373	-	0%	
41-422-5527 FLEET MAINTENANCE	30,000	30,000	18,990	-	0%	
41-422-5528 JANITORIAL SUPPLIES	1,500	1,500	381	-	0%	
Total Purchased Property Services	61,500	61,500	33,744	-	0%	
Supplies						
41-422-5510 OFFICE SUPPLIES	2,500	2,500	1,512	-	0%	
41-422-5512 BOOKS & MANUALS	500	500	571	-	0%	
41-422-5534 TOOLS & EQUIPMENT	8,000	8,000	8,010	-	0%	
41-422-5536 SAFETY EQUIPMENT	10,000	10,000	7,097	-	0%	
41-422-5537 CHEMICALS/WATER TESTS	150,000	165,000	114,718	(15,000)	-9%	
Total Supplies	171,000	186,000	131,908	(15,000)	-8%	
Contractual Services						
41-422-5517 PROFESSIONAL SERVICES	460,000	135,000	166,976	325,000	241%	
41-422-5520 ATTORNEY FEES	20,000	15,000	26,382	5,000	33%	
Total Contractual Services	480,000	150,000	193,358	330,000	220%	

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Water/Sewer Fund (41)
Water/Sewer Division (422) (Continued)
Enterprise Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Operating Costs						
41-422-5500 GROSS RECEIPTS TAXES	485,745	435,705	503,979	50,040	11%	
41-422-5504 STATE WATER FEES	25,200	25,200	28,778	-	0%	
41-422-5511 DATA PROCESSING	66,562	47,495	30,971	19,067	40%	
41-422-5513 GAS & OIL FOR VEHICLES	25,000	25,000	23,296	-	0%	
41-422-5515 PRINTING & COPYING	2,000	2,000	-	-	0%	
41-422-5518 POSTAGE	500	2,000	11	(1,500)	-75%	
41-422-5519 UTILITIES	400,000	325,000	316,563	75,000	23%	
41-422-5521 TELEPHONE EXPENSE	12,000	12,600	10,104	(600)	-5%	
41-422-5522 SUBSCRIPTIONS & DUES	500	1,000	250	(500)	-50%	
41-422-5523 INSURANCE & BONDS	67,915	47,642	33,044	20,273	43%	
41-422-5524 PUBLICATIONS & ADVERTISING	500	500	312	-	0%	
41-422-5530 UNIFORM ALLOWANCE	7,000	7,000	2,340	-	0%	
41-422-5535 CREDIT CARD FEES	300	54,200	62,288	(53,900)	-99%	
41-422-5538 WATER WELL OPERATIONS	135,000	135,000	78,717	-	0%	
41-422-5539 SYSTEMS MAINTANENCE	250,000	215,000	249,832	35,000	16%	
41-422-5564 REPAIRS & MAINTENANCE - METERS	180,000	-	-	180,000	100%	
41-422-5540 OTHER OPERATING COSTS	700	1,000	650	(300)	-30%	
41-422-5551 BOOKKEEPING FEES	277,654	235,803	235,803	41,851	18%	
41-422-5579 SAN JUAN CHAMA CHARGES	15,000	15,000	9,900	-	0%	
Total Operating Costs	1,951,576	1,587,145	1,586,838	364,431	23%	
Capital Purchases						
41-422-5602 SCADA SOFTWARE	40,000	40,000	4,790	-	0%	
41-422-5604 NORTH WATER LINE LP PH1	812,000	2,842,829	2,897,161	(2,030,829)	-71%	
41-422-5605 CENTRAL NM RAIL PARK SEWERLINE	1,200,000	1,500,000	81,794	(300,000)	-20%	
41-422-5606 WATER SEWER OFFICE	800,000	700,000	424,920	100,000	14%	
41-422-5607 LIFT STATION PANELS	-	60,000	49,059	(60,000)	-100%	
41-422-5608 MEDIA REPLACEMENT	-	146,458	179,985	(146,458)	-100%	
41-422-5618 VACTOR TRUCK	-	485,000	478,276	(485,000)	-100%	
41-422-5622 WATER PUMPS AND VALVES	50,000	-	-	50,000	100%	
41-422-5627 EAST WEST CORRIDOR UTILITY	455,000	-	-	455,000	100%	
41-422-5629 WATER RIGHTS ACQUISITION	150,000	103,451	103,451	46,549	45%	
41-422-5633 METERS	20,000	152,480	169,967	(132,480)	-87%	
41-422-5640 WELL MONITORING PRO	-	-	-	-	100%	
41-422-5643 NM6 UTILITY RELOCATION	-	100,000	106,623	(100,000)	-100%	
41-422-5649 CENTRAL NM RAIL PARK WATERLINE	1,300,000	1,300,000	-	-	0%	
41-422-5655 BLEACH GEN SYS WL#5	-	39,060	39,060	(39,060)	-100%	
41-422-5661 VEHICLES	70,000	-	-	70,000	100%	
41-422-5670 MACHINERY & EQUIPMENT	60,000	-	-	60,000	100%	
41-422-5696 MORRIS ROAD MANHOLE IMPROVEMEN	450,000	300,000	227,672	150,000	50%	
41-422-5698 WATER/SEWER EXTENSIONS	400,000	400,000	334,465	-	0%	
Total Capital Purchases	5,807,000	8,169,278	5,097,223	(2,362,278)	-29%	

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Water/Sewer Fund (41)
Water/Sewer Division (422) (Continued)
Enterprise Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Debt Service						
41-422-5560 ARSENIC LOAN PAYMENT	211,550	207,392	-	4,158	2%	
41-422-5561 INTEREST EXPENSE	381,377	249,104	78,968	132,273	53%	
41-422-5565 NMFA LOAN/ADMIN FEE	9,208	5,679	4,980	3,529	62%	
41-422-5583 R.I.P. LOAN PAYMENT	-	207,783	-	(207,783)	-100%	
41-422-5586 DOWNTOWN LOAN EXPENSE	178,343	176,228	-	2,115	1%	
41-422-5587 EASTSIDE LOAN	7,050	7,033	-	17	0%	
41-422-5713 NORTH WATER LINE LOOP DW-3633	66,610	-	-	66,610	100%	
Total Debt Service	854,138	853,219	83,948	919	0%	
Total Water/Sewer Division Expenditures	\$ 10,114,131	11,769,377	7,826,379	(1,655,246)	-14%	
Total Water/Sewer Fund Expenditures	\$ 14,771,022	17,319,957	12,782,281	(2,548,935)	-16%	
Transfers In/Out						
41-492-6055 TRANSFER TO GENERAL FUND	\$ (360,000)	(360,000)	(360,000)	-	0%	
41-348-3080 TRANSFER TO MUNICIPAL STREET FUND	\$ (60,610)	(60,610)	(60,610)	-	0%	
41-492-6020 TRANS TO EMPLOYEE BENEFIT FUND	\$ -	(44,456)	(44,456)	44,456	-100%	
Total Transfers In/Out	\$ (420,610)	(465,066)	(465,066)	44,456	-10%	
Net Change in Fund Balance	\$ (704,282)	(880,227)	(2,317,049)	175,945	-20%	

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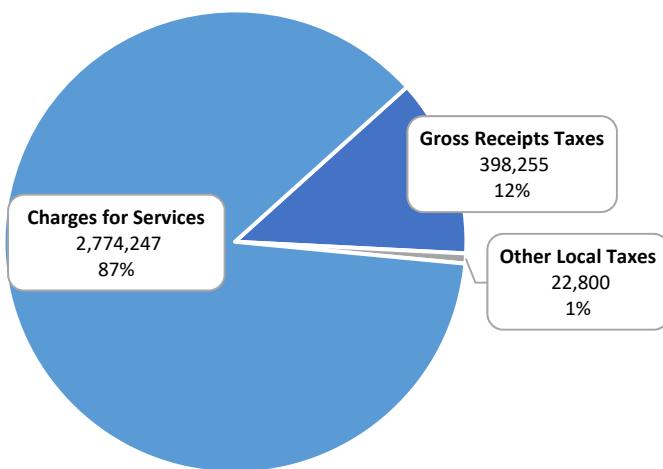
Solid Waste Fund

The solid waste fund is used to account for the collection and disposal of solid waste of Village residents and businesses.

Solid Waste Fund Revenues

The solid waste fund's budgeted revenues are projected to be \$3,196,130 and are comprised of gross receipts taxes, charges for services, and other local taxes. The solid waste fund's primary source of revenue is generated from charges for services, which accounts for approximately 87% of total revenues.

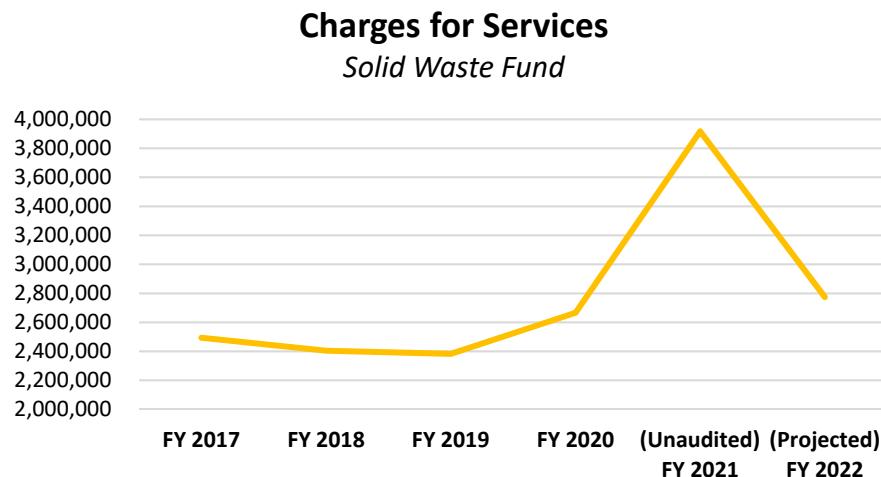
Solid Waste Fund Revenues (Budgeted Amounts)



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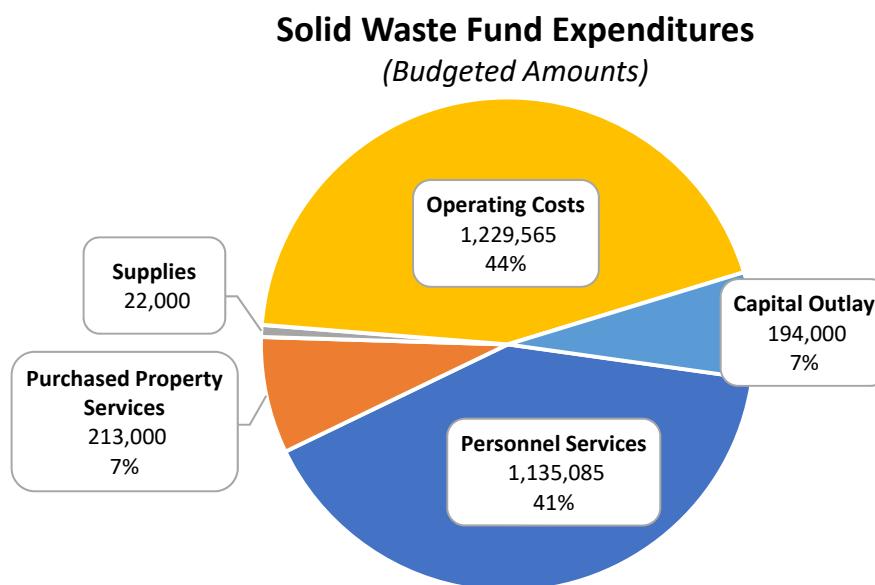
Charges for Services

The projected charges for services revenue in the solid waste fund is estimated to be \$2,774,247. Historical charges for services revenue, along with the projected revenues for FY 2022, is presented below:



Solid Waste Fund Expenditures

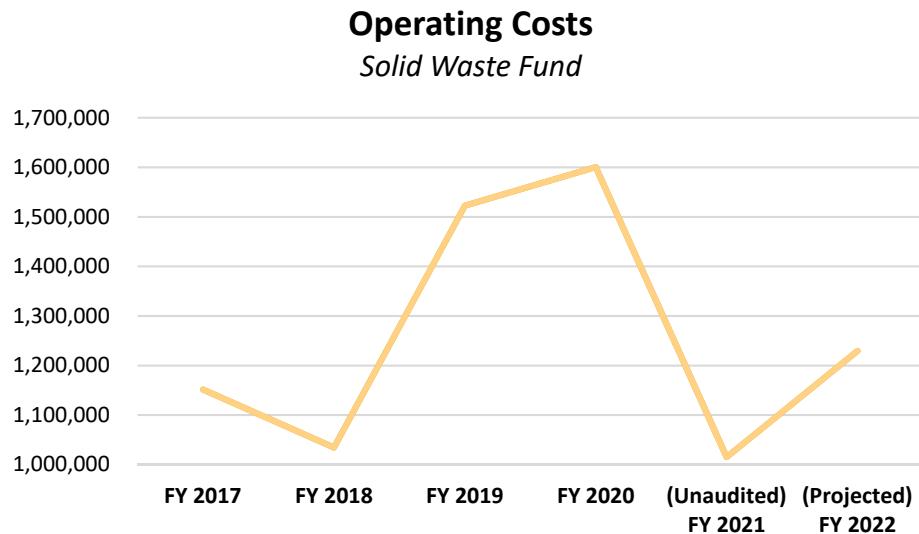
The solid waste fund's budgeted expenditures are projected to be \$2,797,150 and are comprised of personnel services, operating costs, purchased property services, capital outlay, supplies, and employee training costs. The solid waste fund's primary uses of expenditures are generated from operating costs and personnel services. These two categories of expenditures account for approximately 85% of the solid waste fund's expenditures.



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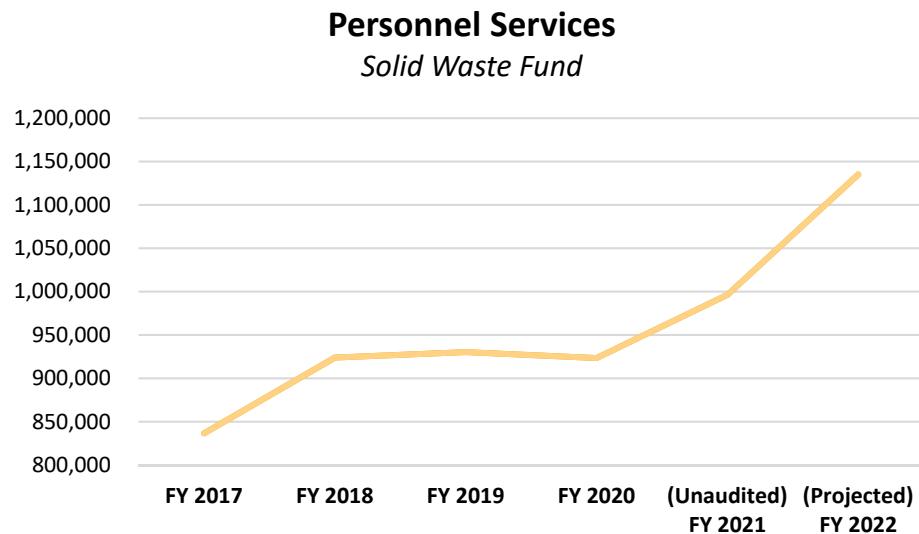
Operating Costs

The projected operating costs in the solid waste fund is estimated to be \$1,229,565. The historical operating costs along with the projected expenditures for FY 2022, is presented below:



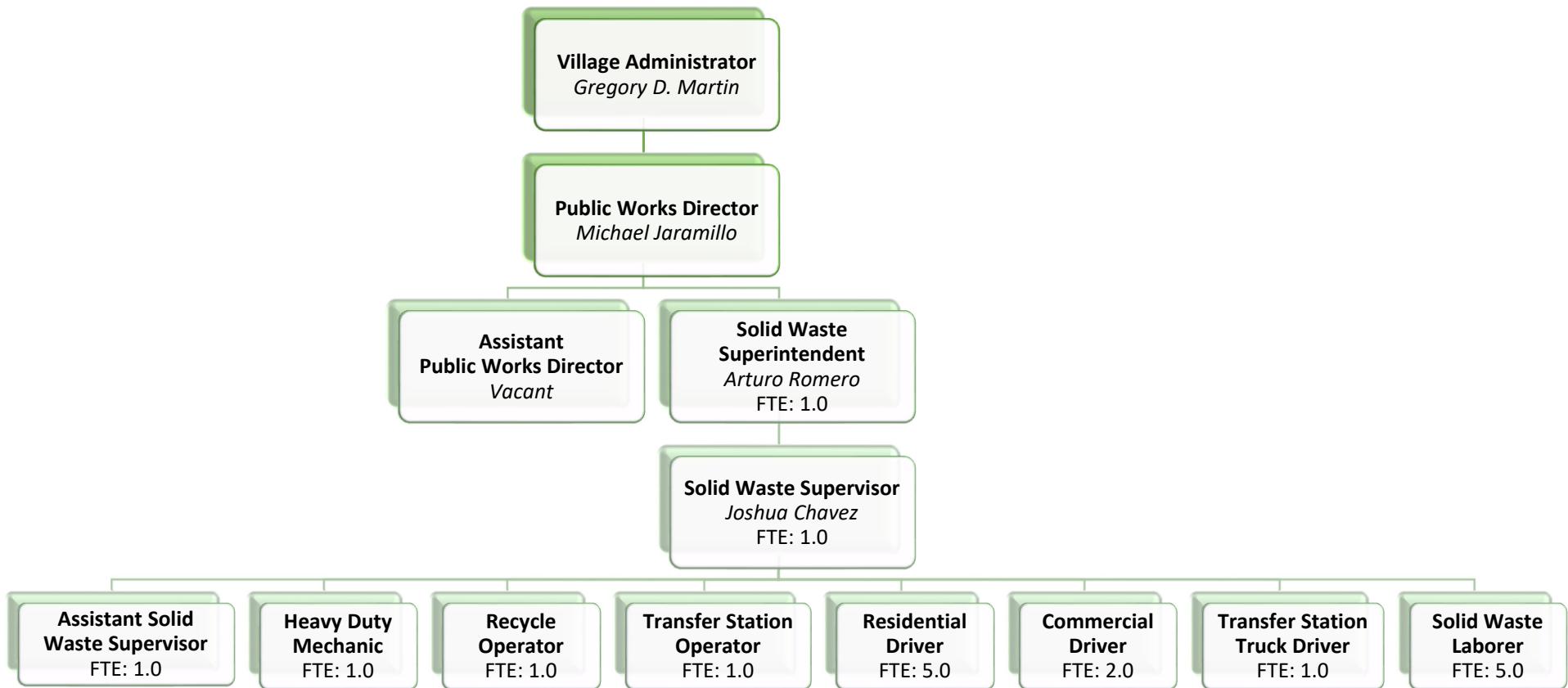
Personnel Services

The projected personnel services expenditures in the solid waste fund are estimated to be \$1,135,085. The historical personnel services along with the projected expenditures for FY 2022, is presented below:



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Solid Waste Division



**STATE OF NEW MEXICO
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June 30, 2022**

Solid Waste Division

Mission:

To provide convenient and sanitary collection and safe disposal of solid waste for the Village of Los Lunas.

Description:

The Solid Waste Division provides once-a-week residential curbside solid waste collection and disposal, and up to seven (7) days a week commercial business. In addition, Division personnel operate a Recycling Facility, and a Transfer Station. The Village currently transports solid waste to the Sandoval County Regional Landfill.

The focus of our recycling efforts is to ensure the community seizes both the environmental and economic benefits of recycling. Environmental benefits include the preservation of natural resources and protecting the quality of air, soil, and groundwater. In addition, the economic benefits include reduced disposal costs (i.e. landfill tipping fees), by diverting (savings) the recyclable material from the solid waste stream and entering the landfill. Revenue generated from the recycled material is returned and utilized towards operational costs.

Priorities:

- Complete the composting facility to help create and establish a Grade A compost mixture, utilizing green waste collected from Village of Los Lunas residents and surrounding counties. Create an inter-department relationship with the Waste Water Treatment Plant Division and utilize their bio solids from our waste facility. First batch of compost material in use by December 2021.
- Finalize the Transfer Station Permit by November 2021, which will allow the Solid Waste Division to continue our day-to-day operation, and continue to maintain effective and productive operations for the Village of Los Lunas.
- Maintain excellent customer service to our commercial and residential trash routes by utilizing our Routeware software; respond to customer inquiries within eight (8) hours of notification.
- Continue highlighting our recycling efforts through public outreach. Develop and participate in six (6) community cleanups and/or support community volunteer groups with their cleanup efforts by June 30, 2022.

Goals & Objectives:

- Comply with all Environmental Protection Agency (EPA) and New Mexico Environmental Department regulations.
- Operate state-of-the-art trash collection and disposal facilities with all efforts made to encourage community recycling.
- Maintain and operate a state-registered Drop-off Recycling Center.
- Expand and improve the Keep Los Lunas Beautiful Program through public involvement.
- Reduce landfill green waste with collection, diversion and reuse of material produced through a composting program.
- Offer staff training that supports skill development, value and opportunity.

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Solid Waste Fund Summary by Expenditure Function
Public Works Department

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)
	June 30, 2022	June 30, 2021				
<i>Salaries and Wages</i>	\$ 726,201	704,339	648,867	21,862	3%	
<i>Employee Benefits</i>	408,884	446,851	347,482	(37,967)	-8%	
<i>Employee Training Costs</i>	3,500	4,200	-	(700)	-17%	
<i>Purchased Property Services</i>	213,000	213,000	220,041	-	0%	
<i>Supplies</i>	22,000	29,257	16,655	(7,257)	-25%	
<i>Operating Costs</i>	1,229,565	1,130,348	1,014,970	99,217	9%	
<i>Capital Outlay</i>	194,000	570,647	483,672	(376,647)	-66%	
	2,797,150	3,098,642	2,731,687	(301,492)	-10%	

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Solid Waste Fund (43)
Enterprise Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2021	June 30, 2021	Increase	Increase
	June 30, 2022	June 30, 2021			(Decrease)	(Decrease)
Gross Receipts Taxes						
43-343-4041 1/16% GROSS RECEIPTS TAX	\$ 406,570	504,046	431,207	(97,476)	-19%	
43-423-5516 SOLID WASTE GRT ADMIN FEE	(8,315)	(10,706)	(12,015)	2,391	-22%	
Total Gross Receipts Taxes	398,255	493,340	419,192	(95,085)	-19%	
Other Local Taxes						
43-343-4070 ROLLOFF BIN FRANCHISE FEES	22,800	21,862	29,183	938	4%	
Total Other Local Taxes	22,800	21,862	29,183	938	4%	
Charges for Services						
43-343-4010 SOLID WASTE SALES	2,580,000	2,567,032	3,738,215	12,968	1%	
43-343-4030 SOLID WASTE PENALTIES	18,000	17,654	-	346	2%	
43-343-4040 SOLID WASTE BIN FEES	5,320	5,000	7,161	320	6%	
43-343-4042 RECYCLING REVENUES	38,400	23,543	44,206	14,857	63%	
43-343-4050 TRANSFER STATION DUMP SERVICE	420	960	185	(540)	-56%	
43-353-4010 5% GROSS RECEIPTS TAX	132,107	123,954	127,629	8,153	7%	
Total Charges for Services	2,774,247	2,738,143	3,917,396	36,104	1%	
Miscellaneous Revenues						
43-306-4060 INTEREST INCOME	720	1,156	264	(436)	-38%	
43-306-4062 METER DEPOSIT INTEREST	108	113	46	(5)	-4%	
Total Miscellaneous Revenues	828	1,269	310	(441)	-35%	
Total Solid Waste Fund Revenues	\$ 3,196,130	3,254,614	4,366,081	(58,484)	-2%	
Salaries and Wages						
43-423-5120 SALARIES - FULL TIME POSITIONS	\$ 701,201	679,339	635,485	21,862	3%	
43-423-5190 SALARIES - OVERTIME	25,000	25,000	13,382	-	0%	
Total Salaries and Wages	726,201	704,339	648,867	21,862	3%	
Employee Benefits						
43-423-5210 FICA - SOCIAL SECURITY	43,475	-	-	43,475	100%	
43-423-5211 FICA - MEDICARE	10,168	-	-	10,168	100%	
43-423-5220 RETIREMENT	137,576	-	-	137,576	100%	
43-423-5221 RETIREE HEALTH CARE	28,048	-	-	28,048	100%	
43-423-5230 HEALTH AND MEDICAL PREMIUMS	177,324	-	-	177,324	100%	
43-423-5231 DENTAL INSURANCE PREMIUMS	6,166	-	-	6,166	100%	
43-423-5232 LIFE INSURANCE PREMIUMS	692	-	-	692	100%	
43-423-5233 DISABILITY INSURANCE PREMIUMS	2,946	-	-	2,946	100%	
43-423-5240 UNEMPLOYMENT COMPENSATION	2,314	-	-	2,314	100%	
43-423-5250 WORKERS' COMPENSATION PREMIUM	175	-	-	175	100%	
43-423-5440 FICA & MEDICARE EXPENSE	-	51,970	47,590	(51,970)	-100%	
43-423-5441 PERA EXPENSE	-	133,287	121,776	(133,287)	-100%	
43-423-5999 PENSION EXPENSE	-	-	-	-	100%	
43-423-5442 MEDICAL INSURANCE EXPENSE	-	214,892	151,708	(214,892)	-100%	
43-423-5443 UNEMPLOYMENT TAX EXPENSE	-	2,242	1,524	(2,242)	-100%	
43-423-5444 WORKERS' COMP INSURANCE EXP	-	44,460	24,884	(44,460)	-100%	
Total Employee Benefits	408,884	446,851	347,482	(37,967)	-8%	
Employee Training Costs						
43-423-5514 TRAINING & SEMINARS	3,500	3,500	-	-	0%	
43-423-5531 TRAVEL EXPENSE	-	700	-	(700)	-100%	
Total Employee Training Costs	3,500	4,200	-	(700)	-17%	

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Solid Waste Fund (43) (Continued)
Enterprise Fund

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	(Increase) (Decrease)	Increase (Decrease)	
Purchased Property Services							
43-423-5525	BUILDING & GROUNDS MAINTENANCE	15,000	15,000	10,693	-	0%	
43-423-5527	FLEET MAINTENANCE	195,000	195,000	208,016	-	0%	
43-423-5528	JANITORIAL SUPPLIES	3,000	3,000	1,330	-	0%	
Total Purchased Property Services		213,000	213,000	220,039	-	0%	
Supplies							
43-423-5510	OFFICE SUPPLIES	3,500	5,641	3,874	(2,141)	-38%	
43-423-5534	TOOLS & EQUIPMENT	6,500	6,500	5,115	-	0%	
43-423-5536	SAFETY EQUIPMENT	7,000	7,000	4,473	-	0%	
43-423-5537	CHEMICALS	5,000	10,116	3,193	(5,116)	-51%	
Total Supplies		22,000	29,257	16,655	(7,257)	-25%	
Operating Costs							
43-423-5500	GROSS RECEIPTS TAX DUE STATE	132,107	123,954	136,711	8,153	7%	
43-423-5502	COMMUNITY CLEAN UP	1,500	1,500	-	-	0%	
43-423-5511	DATA PROCESSING	43,790	44,347	31,055	(557)	-1%	
43-423-5513	GAS & OIL FOR VEHICLES	100,000	100,000	94,422	-	0%	
43-423-5515	PRINTING & COPYING	2,500	2,500	150	-	0%	
43-423-5517	PROFESSIONAL SERVICES	19,000	19,000	10,326	-	0%	
43-423-5518	POSTAGE	1,000	8,000	1	(7,000)	-88%	
43-423-5521	TELEPHONE EXPENSE	13,510	13,510	11,610	-	0%	
43-423-5522	SUBSCRIPTION & DUES	2,000	2,000	1,418	-	0%	
43-423-5523	INSURANCE & BONDS	134,626	50,150	53,643	84,476	168%	
43-423-5524	PUBLICATIONS & ADVERTISING	3,303	3,303	456	-	0%	
43-423-5526	GRAFFITI REMOVAL	5,000	5,000	1,860	-	0%	
43-423-5530	UNIFORM ALLOWANCE	17,200	17,200	13,956	-	0%	
43-423-5535	CREDIT CARD FEES	300	28,629	33,466	(28,329)	-99%	
43-423-5538	IDENTIFICATION	-	-	-	-	100%	
43-423-5540	OTHER OPERATING COSTS	1,500	1,500	2,020	-	0%	
43-423-5542	SOLID WASTE BIN EXPENSES	60,000	60,000	50,424	-	0%	
43-423-5547	LEASE PUR/RES TRUCKS LEASE	-	-	-	-	100%	
43-423-5551	BOOKKEEPING FEES	277,571	235,097	235,097	42,474	18%	
43-423-5554	BAD DEBT EXPENSE	-	-	-	-	100%	
43-423-5563	LANDFILL CLOSURE EXPENSE	15,000	15,000	22,502	-	0%	
43-423-5564	TRANSFER STATION EXPENSE	57,000	57,000	25,186	-	0%	
43-423-5566	DEPRECIATION EXPENSE	-	-	-	-	100%	
43-423-5589	TIPPING FEES	342,658	342,658	290,778	-	0%	
Total Operating Costs		1,229,565	1,130,348	1,015,081	99,217	9%	
Capital Purchases							
43-423-5602	40 FOOT TRAILER	-	80,584	80,584	(80,584)	-100%	
43-423-5603	SKID STEER	-	52,865	52,865	(52,865)	-100%	
43-423-5608	SOLID WASTE BUILDING ROOF	-	10,460	10,460	(10,460)	-100%	
43-423-5615	COMP TRUMMEL IM	-	185,000	185,000	(185,000)	-100%	
43-423-5616	SOLAR POWER SYSTM- RECYCLE CTR	-	89,266	89,266	(89,266)	-100%	
43-423-5640	COMPOSTING FACILITY	100,000	110,776	23,802	(10,776)	-10%	
43-423-5650	TRANSFER STATION	32,000	41,696	41,695	(9,696)	-23%	
43-423-5661	VEHICLES	62,000	-	-	62,000	100%	
Total Capital Purchases		194,000	570,647	483,672	(376,647)	-66%	
Total Solid Waste Fund Expenditures							
43-492-6020	TRANS TO EMPLOYEE BENEFIT FUND	\$	-	(27,174)	(27,174)	27,174	-100%
43-392-5000	TRANSFER FROM CSWA FUND	-	-	(1,171,187)	-	-	100%
Total Transfers In/Out		\$	-	(27,174)	(1,198,361)	27,174	-100%
Net Change in Fund Balance							
		\$	398,980	128,798	435,924	270,182	210%

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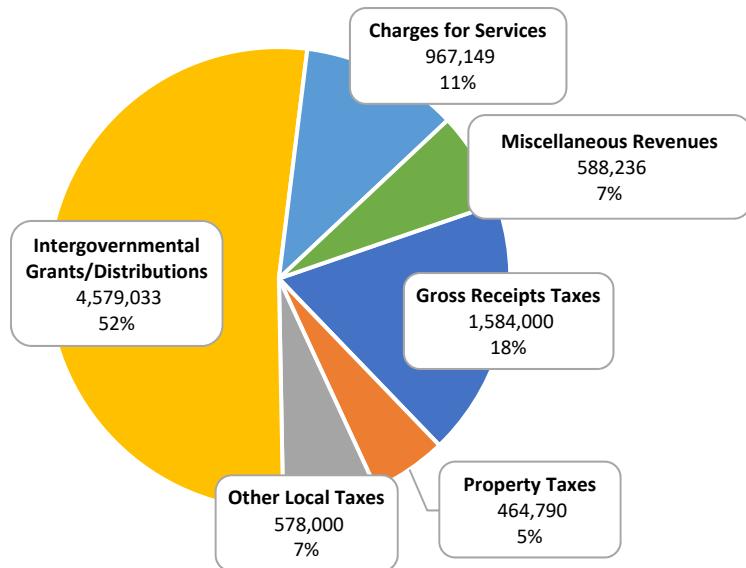
Aggregate Non-Major Funds

The aggregate non-major funds are made up of special revenue, capital projects, debt service and fiduciary funds. Special revenue funds are used to account for the accumulation and disbursement of restricted resources. Special revenue funds include lodgers tax, municipal street improvement, state LEDA Facebook project, fire, recreation, police program, intergovernmental grant, local government correction, law enforcement protection, local DWI, emergency medical service, and American rescue plan act funds. Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. Capital projects funds include Daniel Fernandez Park improvements, aquatic center, river park and Bosque improvements, and sports complex improvements funds. Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term obligation bond principal, interest and related costs. Debt service funds include GRT revenue bond 2016 and G.O. bond 2016 fund. Fiduciary funds are assets held by the Village in an agency capacity for individuals, other governmental units and/or other funds. Fiduciary funds include court trust, regional dispatch, and employee benefit funds.

Aggregate Non-Major Funds Revenue

The aggregate non-major funds' budgeted revenues are projected to be \$8,761,208, and are comprised of gross receipts taxes, property taxes, other local taxes, intergovernmental grants, charges for services, and miscellaneous revenues.

Aggregate Non-Major Funds Revenues (Budgeted Amounts)

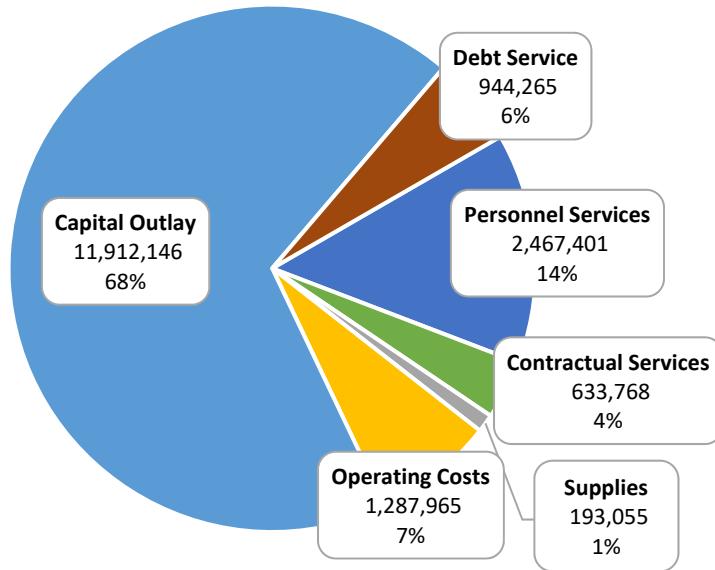


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Aggregate Non-Major Funds Revenue

The aggregate non-major funds' budgeted expenditures have been projected to be \$17,497,582, and are comprised of personnel services, employee training costs, contractual services, supplies, operating costs, capital outlay, and debt service.

**Aggregate Non-Major Funds Expenditures
(Budgeted Amounts)**



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Lodgers Tax Fund (16)
 Special Revenue Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Other Local Taxes						
16-310-4131 LODGERS TAX REVENUE	\$ 87,000	82,194	87,525	4,806	6%	
Total Other Local Taxes	87,000	82,194	87,525	4,806	6%	
Total Lodgers Tax Revenues	87,000	82,194	87,525	4,806	6%	
Operating Costs						
16-411-5583 PROMOTIONAL EXPENSE/INSIDE REGION	\$ 5,000	7,500	3,250	(2,500)	-33%	
16-411-5584 PROMOTIONAL EXPENSE/OUTSIDE REGION	80,000	75,000	64,651	5,000	7%	
16-411-5585 NON-PROMOTIONAL EXPENSE	8,000	8,000	5,852	-	0%	
Total Operating Costs	93,000	90,500	73,753	2,500	3%	
Capital Purchases						
16-411-5650 BUILDINGS & STRUCTURES	40,000	-	-	40,000	100%	
Total Capital Purchases	40,000	-	-	40,000	100%	
Total Lodgers Tax Fund Expenditures	\$ 133,000	90,500	73,753	42,500	47%	
Net Change in Fund Balance	\$ (46,000)	(8,306)	13,772	(37,694)	454%	

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Municipal Street Improvement Fund (17)
Special Revenue Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Other Local Taxes						
17-340-4013 GAS TAX 1 CENT	\$ 205,000	223,075	168,627	(18,075)	(8%)	
17-340-4113 GASOLINE	286,000	305,740	230,491	(19,740)	(6%)	
Total Other Local Taxes	491,000	528,815	399,118	(37,815)	(7%)	
Miscellaneous Revenues						
17-306-4060 INTEREST INCOME	60	125	28	(65)	(-52%)	
Total Miscellaneous Revenues	60	125	28	(65)	(-52%)	
Total Municipal Street Fund Revenues	491,060	528,940	399,146	(37,880)	(7%)	
Operating Costs						
17-406-5556 RIGHT OF WAY EXPENSE	\$ 180,000	116,321	120,973	63,679	55%	
Total Operating Costs	180,000	116,321	120,973	63,679	55%	
Capital Purchases						
17-406-5615 VEHICLES	65,000	136,312	81,787	(71,312)	(-52%)	
Total Capital Purchases	65,000	136,312	81,787	(71,312)	(-52%)	
Debt Service						
17-406-5561 INTEREST EXPENSE	12,645	14,666	14,665	(2,021)	(-14%)	
17-406-5635 DEBT SERVICE - LUNA HILL PRINC	170,420	168,399	168,398	2,021	1%	
Total Debt Service	183,065	183,065	183,063	-	0%	
Total Municipal Street Fund Expenditures	\$ 428,065	435,698	385,823	(7,633)	(-2%)	
Transfers In/Out						
17-492-6040 TRANSFER FROM WATER/SEWER FUND	\$ 60,610	(60,610)	(60,610)	121,220	-200%	
Total Transfers In/Out	\$ 60,610	(60,610)	(60,610)	121,220	-200%	
Net Change in Fund Balance	\$ 123,605	32,632	(47,287)	90,973	279%	

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State LEDA Facebook Project Fund (18)
Special Revenue Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Miscellaneous Revenues						
18-303-4000 LEDA FACEBOOK FUNDS	\$ -	-	-	-	-	100%
Total Miscellaneous Revenues	\$ -	-	-	-	-	100%
Total State LEDA Facebook Project Fund Revenues	\$ -	-	-	-	-	100%
 Contractual Services						
18-422-5517 PROFESSIONAL SERVICES/NMED ADM	\$ 60,000	30,000	3,787	30,000	30,000	100%
Total Contractual Services	\$ 60,000	30,000	3,787	30,000	30,000	100%
 Capital Purchases						
18-422-5619 WELL NO. 7	1,650,859	3,500,000	1,770,330	(1,849,141)	-	-53%
18-422-5630 HUNING LOOP EAST SEWER LINE	2,000,000	1,900,000	269,519	100,000	-	5%
18-422-5637 I-25 OFF-RAMP LANE	1,167,000	1,167,000	-	-	-	0%
Total Capital Purchases	\$ 4,817,859	6,567,000	2,039,849	(1,749,141)	-	-27%
Total State LEDA Fund Expenditures	\$ 4,877,859	6,597,000	2,043,636	(1,719,141)	-	-26%
Net Change in Fund Balance	\$ (4,877,859)	(6,597,000)	(2,043,636)	1,719,141	-	-26%

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Fire Fund (21)
Special Revenue Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Intergovernmental Grants/Distributions						
21-305-4006 STATE FIRE ALLOTMENT	\$ 194,253	293,721	293,721	(99,468)	-34%	
21-305-4009 FIRE TOWER GRANT	-	-	-	-	100%	
Total Intergovernmental Grants/Distributions	194,253	293,721	293,721	(99,468)	-34%	
Miscellaneous Revenues						
21-306-4060 INTEREST INCOME	400	-	3	400	100%	
Total Miscellaneous Revenues	400	-	3	400	100%	
Total Fire Fund Revenues	\$ 194,653	293,721	293,724	(99,068)	-34%	
Employee Training Costs						
21-405-5514 TRAINING & SEMINARS	\$ 4,000	4,000	-	-	0%	
Total Employee Training Costs	4,000	4,000	-	-	0%	
Supplies						
21-405-5534 TOOLS & EQUIPMENT	65,130	65,130	21,832	-	0%	
21-405-5535 SUPPLIES - PERSONAL PROTECTIVE EQUIPMENT	25,000	25,000	15,198	-	0%	
Total Supplies	90,130	90,130	37,030	-	0%	
Operating Costs						
21-405-5511 DATA PROCESSING	8,000	5,000	12,586	3,000	60%	
21-405-5522 SUBSCRIPTIONS & DUES	-	-	750	-	100%	
21-405-5523 INSURANCE & BONDS	30,818	37,614	30,818	(6,796)	-18%	
21-405-5525 BUILDING & GROUNDS MAINTENANCE	10,000	10,000	3,314	-	0%	
Total Operating Costs	48,818	52,614	47,468	(3,796)	-7%	
Capital Purchases						
21-405-5647 BRUSH TRUCK	-	100,000	100,000	(100,000)	-100%	
21-405-5648 REFURBISHED FIRE TRUCK	48,384	48,384	-	-	0%	
21-405-5650 GARAGE DOOR CURTAINS	-	6,500	-	(6,500)	-100%	
21-405-5676 OTHER CAPITAL EXPENDITURES	-	30,000	-	(30,000)	-100%	
Total Capital Purchases	48,384	184,884	100,000	(136,500)	-74%	
Debt Service						
21-405-5561 INTEREST EXPENSE	37,963	4,104	4,103	33,859	825%	
21-405-5675 FIRE TRUCK PAYMENT	2,834	36,693	36,693	(33,859)	-92%	
Total Debt Service	40,797	40,797	40,796	-	0%	
Total Fire Fund Expenditures	\$ 232,129	372,425	225,294	(140,296)	-38%	
Net Change in Fund Balance	\$ (37,476)	(78,704)	68,430	41,228	-52%	

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Recreation Fund (22)
 Special Revenue Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Charges for Services						
22-307-4130 LEAGUE/DANCE FEE REVENUES	\$ 50,000	20,000	55,345	30,000	150%	
22-307-4132 SPECIAL ACTIVITIES REVENUES	70,000	54,000	57,871	16,000	30%	
22-307-4134 SENIOR OLYMPICS PROGRAM REVENUE	5,000	1,730	1,730	3,270	189%	
22-307-4135 DANCE FEE REVENUE	-	-	-	-	100%	
22-353-4010 REC FUND GROSS RECEIPT TAX	6,250	3,513	3,302	2,737	78%	
Total Charges for Services	131,250	79,243	118,248	52,007	66%	
Miscellaneous Revenues						
22-370-4010 MISCELLANEOUS REVENUE	-	-	100	-	100%	
Total Miscellaneous Revenues	-	-	100	-	100%	
Total Recreation Fund Revenues	131,250	79,243	118,348	52,007	66%	
Contractual Services						
22-410-5553 RECREATION PROGRAMS/CONTRACTS	\$ 42,800	36,416	14,101	6,384	18%	
Total Contractual Services	42,800	36,416	14,101	6,384	18%	
Operating Costs						
22-410-5500 REC FUND GROSS RECEIPTS TAX	6,250	5,203	6,671	1,047	20%	
22-410-5505 OPERATING EXPENSE	4,000	5,000	5,709	(1,000)	-20%	
22-410-5510 REC SUPPLIES/AFTER SCHOOL PROG	4,000	-	-	4,000	100%	
22-410-5535 CREDIT CARD FEES	8,200	5,000	5,459	3,200	64%	
22-410-5548 REC FUND SPECIAL EVENTS	46,000	11,000	9,910	35,000	318%	
22-410-5559 SENIOR OLYMPICS PROGRAM EXP	5,000	1,624	128	3,376	208%	
Total Operating Costs	73,450	27,827	27,877	45,623	164%	
Capital Purchases						
22-410-5671 FITNESS CENTER EXERCISE EQUIP	15,000	15,000	5,674	-	0%	
Total Capital Purchases	15,000	15,000	5,674	-	0%	
Total Recreation Fund Expenditures	\$ 131,250	79,243	47,652	52,007	66%	
Net Change in Fund Balance	\$ -	-	70,696	-	100%	

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Police Program Fund (23)
Special Revenue Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Intergovernmental Grants						
23-385-4064 NATIONAL PAL GRANT	\$ 18,900	18,900	-	-	-	0%
Total Intergovernmental Grant Revenues	\$ 18,900	18,900	-	-	-	0%
Miscellaneous Revenues						
23-385-4044 POLICE PROGRAM-COPS FOR KIDS	10,000	11,000	2,868	(1,000)	-	-9%
23-385-4045 CASH COLLECTED AS EVIDENCE	25,000	34,000	45,575	(9,000)	-	-26%
23-385-4063 VLL VC PAL COURTS/DONATIONS	5,000	5,000	19,889	-	-	0%
Total Miscellaneous Revenues	40,000	50,000	68,332	(10,000)	-	-20%
Total Police Program Fund Revenues	\$ 58,900	68,900	68,332	(10,000)	-	-15%
Operating Costs						
23-404-5710 POLICE PROGRAM-COPS FOR KIDS	\$ 10,000	11,000	4,016	(1,000)	-	-9%
23-404-5711 CASH RETURNED AS EVIDENCE	25,000	34,000	7,912	(9,000)	-	-26%
23-404-5720 COPS & KIDS - PAL PROGRAM	23,900	23,900	19,615	-	-	0%
Total Operating Costs	\$ 58,900	68,900	31,543	(10,000)	-	-15%
Total Police Program Fund Expenditures	\$ 58,900	68,900	31,543	(10,000)	-	-15%
Net Change in Fund Balance	\$ -	-	36,789	-	-	100%

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Intergovernmental Grants Fund (24)
Special Revenue Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Intergovernmental Grants/Distributions						
24-382-4010 CARES ACT LOCAL GVMT GRANT	\$ -	53,750	53,750	(53,750)		-100%
24-382-4011 CARES ACT LOCAL BUSINESS GRANT		335,475	335,475	(335,475)		-100%
24-382-4012 CITIES READINESS INITIATIVE	12,876	10,625	10,625	2,251		21%
Total Intergovernmental Grants/Distributions	12,876	399,850	399,850	(386,974)		-97%
Total Intergovernmental Grants Fund Revenues	\$ 12,876	399,850	399,850	(386,974)		-97%
Operating Costs						
24-510-5501 CARES ACT BUSINESS DISTRIB	\$ -	335,475	335,475	(335,475)		
24-510-5502 CARES ACT LOCAL GOV EXPENDITUR		53,750	53,750	(53,750)		
24-510-5503 CITIES READINESS INITIATIVE EX	23,501	10,625	-	12,876		
Total Operating Costs	23,501	399,850	389,225	(376,349)		-94%
Total Intergovernmental Grants Fund Expenditures	\$ 23,501	399,850	389,225	(376,349)		-94%
Net Change in Fund Balance	\$ (10,625)	-	10,625	(10,625)		0%

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Local Government Correction Fund (26)
Special Revenue Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Charges for Services						
26-360-4150 CORRECTION FEES	\$ 15,000	55,000	22,940	(40,000)		-73%
Total Charges for Services	\$ 15,000	55,000	22,940	(40,000)		-73%
Total Government Correction Fund Revenues	\$ 15,000	55,000	22,940	(40,000)		-73%
Operating Costs						
26-402-5575 PRISONER MEDICAL/DETENTION CHG	\$ 15,000	55,000	18,261	(40,000)		-73%
Total Operating Costs	\$ 15,000	55,000	18,261	(40,000)		-73%
Total Government Correction Fund Expenditures	\$ 15,000	55,000	18,261	(40,000)		-73%
Net Change in Fund Balance	\$ -	-	4,679	-		100%

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Law Enforcement Protection Fund (27)
Special Revenue Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Intergovernmental Grants/Distributions						
27-305-4006 STATE LAW ENFORCEMENT ALLOT	\$ 43,400	43,400	43,400	-	0%	
Total Intergovernmental Grants/Distributions	\$ 43,400	43,400	43,400	-	0%	
Total Law Enforcement Protection Fund Revenues	\$ 43,400	43,400	43,400	-	0%	
 Supplies						
27-404-5534 TOOLS & EQUIPMENT	\$ 43,400	44,739	44,739	(1,339)	-3%	
Total Supplies	\$ 43,400	44,739	44,739	(1,339)	-3%	
Total Law Enforcement Protection Fund Expend.	\$ 43,400	44,739	44,739	(1,339)	-3%	
Net Change in Fund Balance	\$ -	(1,339)	(1,339)	1,339	-100%	

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Local DWI Fund (29)
 Special Revenue Fund

		Budgeted Amounts	Actual Amounts	\$ Change	% Change
		Approved June 30, 2022	Approved June 30, 2021	Increase (Decrease)	Increase (Decrease)
Intergovernmental Grants/Distributions					
29-391-4009	DWI GRANT 20-D-J-G-33	\$ 86,000	122,663	96,583	(36,663) -30%
29-392-4009	OSAP GRANT REVENUE	110,440	110,440	98,724	- 0%
29-395-4009	LDWI DISTRIBUTION 20-D-J-D-33	437,881	399,443	431,484	38,438 10%
Total Intergovernmental Grants/Distributions		634,321	632,546	626,791	1,775 0%
Charges for Services					
29-385-4010	PROGRAM FEES	19,125	32,938	10,602	(13,813) -42%
Total Charges for Services Revenues		19,125	32,938	10,602	(13,813) -42%
Total Local LDWI Fund Revenues		\$ 653,446	665,484	637,393	(12,038) -2%
Salaries and Wages					
29-417-5120	SALARIES - FULL TIME POSITIONS	\$ 221,396	209,771	207,859	11,625 6%
29-417-5130	SALARIES - PART TIME POSITIONS	66,790	63,287	60,826	3,503 6%
Total Salaries and Wages		288,186	273,058	268,685	15,128 6%
Employee Benefits					
29-417-5210	FICA - SOCIAL SECURITY	17,868	-	-	17,868 100%
29-417-5211	FICA - MEDICARE	4,179	-	-	4,179 100%
29-417-5220	RETIREMENT	50,391	-	-	50,391 100%
29-417-5221	RETIREE HEALTH CARE	11,528	-	-	11,528 100%
29-417-5230	HEALTH AND MEDICAL PREMIUMS	54,434	-	-	54,434 100%
29-417-5231	DENTAL INSURANCE PREMIUMS	2,779	-	-	2,779 100%
29-417-5232	LIFE INSURANCE PREMIUMS	255	-	-	255 100%
29-417-5233	DISABILITY INSURANCE PREMIUMS	930	-	-	930 100%
29-417-5240	UNEMPLOYMENT COMPENSATION	952	-	-	952 100%
29-417-5250	WORKERS' COMPENSATION PREMIUM	65	-	-	65 100%
29-417-5440	FICA & MEDICARE EXPENSE	-	20,889	19,296	(20,889) -100%
29-417-5441	PERA EXPENSE	-	53,205	47,242	(53,205) -100%
29-417-5442	MEDICAL INSURANCE EXPENSE	-	56,141	55,292	(56,141) -100%
29-417-5443	UNEMPLOYMENT TAX EXPENSE	-	901	570	(901) -100%
29-417-5444	WORKERS' COMP INSURANCE EXP	-	1,141	715	(1,141) -100%
Total Employee Benefits		143,381	132,277	123,115	11,104 8%
Employee Training Costs					
29-417-5531	TRAVEL EXPENSE	8,982	264	14	8,718 3302%
29-417-5592	OSAP GRANT TRAVEL	1,000	1,000	1,496	- 0%
Total Employee Training Costs		9,982	1,264	1,510	8,718 690%
Contractual Services					
29-417-5564	DISTRIBUTION CONTRACTUAL EXPEN	84,380	53,166	51,437	31,214 59%
29-417-5594	OSAP GRANT CONTRACTUAL	22,088	56,051	22,088	(33,963) -61%
29-417-5596	DFA GRANT CONTRACTUAL EXPENSE	-	-	32,239	- 100%
Total Contractual Services		106,468	109,217	105,764	(2,749) -3%
Supplies					
29-417-5506	SUPPLIES & MATERIALS	4,025	7,468	5,630	(3,443) -46%
29-417-5510	GRANT SUPPLIES	5,000	282	282	4,718 1673%
29-417-5593	OSAP GRANT SUPPLIES	7,000	7,000	2,817	- 0%
Total Supplies		16,025	14,750	8,729	1,275 9%
Operating Costs					
29-417-5505	OPERATING EXPENSE	36,829	52,674	46,053	(15,845) -30%
29-417-5509	LDWI PROGRAM EXPENSE	12,657	24,046	1,215	(11,389) -47%
29-417-5511	DATA PROCESSING	15,000	8,282	1,554	6,718 81%
29-417-5591	OSAP GRANT OPERATIONS	17,863	22,607	19,899	(4,744) -21%
29-417-5597	GRANT OPERATING EXPENSE	7,055	16,461	13,075	(9,406) -57%
Total Operating Costs		89,404	124,070	81,796	(34,666) -28%
Total Local DWI Fund Expenditures		\$ 653,446	654,636	589,599	(1,190) 0%

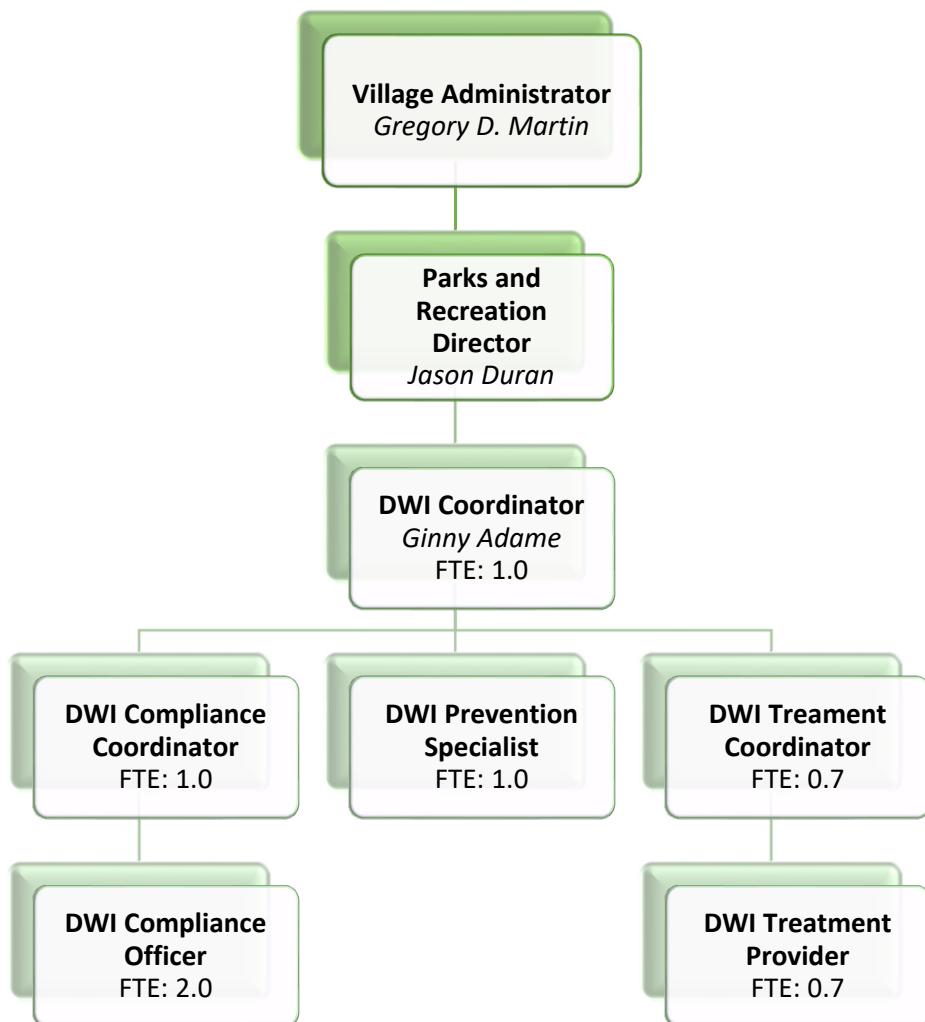
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Local DWI Fund (29) (Continued)
 Special Revenue Fund

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Transfers In/Out						
29-492-6020 TRANSFER TO EMPL BENEFIT FUND	\$ -	(10,848)	(10,848)	10,848	-	-100%
Total Local DWI Transfers In/Out	\$ -	(10,848)	(10,848)	10,848	-	-100%
Net Change in Fund Balance	\$ -	-	36,946	-	-	100%

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Local DWI Division



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Local DWI Division

Mission:

Reduce the occurrence of drinking and driving including underage drinking in Valencia County through prevention/education, enforcement, adjudications, sanctions and treatment.

Description:

The Village of Los Lunas/Valencia County DWI Program is grant-funded through the Local DWI grant. The following is a list of the components and a brief overview of the services provided:

Alternative Sentencing: The DWI program has an MOU with Rocky Mountain Offender Management Systems (RMOMS) to provide and monitor electronic alcohol monitoring devices by way of the SCRAM bracelet and/or the SoberLink hand-held device. The SCRAM bracelet is a passive device. Results of alcohol consumption are available only after the offender downloads the bracelet utilizing a 'direct connect' cord; however, it is the only alcohol monitoring bracelet that is able to provide evidence that is admissible into court for non-compliance and positive alcohol readings. The SoberLink is a hand-held device which the offender uses to provide a breath sample at scheduled intervals or as prompted by their Compliance Officer. To ensure it is the offender providing the breath sample, their picture is taken at the same time. This provides for real-time results along with the offender's GPS location at the time they are submitting their test. Court-ordered alcohol monitoring devices are an alternative to incarceration for those convicted of alcohol-related crimes.

Compliance Program: Implemented in July 2012, the Misdemeanor Compliance Monitoring Program offers supervised probation services for convicted DWI and, on a case-by-case basis, alcohol-involved Domestic Violence offenders and other Misdemeanor offenses. Compliance Officers ensure that offenders comply fully with all court-ordered mandates and report any violations to the referring Judge for probation revocation and/or further disposition.

Coordination, Planning, and Evaluation: Coordinates all the programs listed, works with DWI Planning Council's guidance for program planning, and is responsible for oversight and evaluation of all components.

Enforcement: Upon available funding, local law enforcement agencies are allocated funds to perform additional operations to include: Checkpoints, Underage Drinking Taskforce Operations, Compliance Checks, and Saturation Patrols. Additionally, grant funding provides valuable equipment and training used in the detection, documentation, and prosecution of DWI, Underage Drinking, Sales to Minors, Social Host and/or providing alcohol to Minors. Currently all of the following law enforcement entities participate in the DWI Enforcement Program: Belen Police Department, Bosque Farms Police Department, Isleta Tribal Police Department, Los Lunas Police Department, New Mexico State Police, and Valencia County Sheriff's Department.

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Local DWI Division (Continued)

Prevention: Evidence-based substance abuse prevention programs and activities available throughout Valencia County for K-12th grades and other community agencies upon request. Prevention-focused Community collaboration and coordination to address the risk and protective factors within Valencia County with the goals of increasing resiliency, health, and safety for our youth and entire community.

Screening: Each person in Valencia County who is arrested for DWI is court-ordered to go through an alcohol screening to determine the severity of the client's treatment needs surrounding alcohol and other drugs.

Treatment: The DWI Program also offers an in-house, outpatient treatment program which fills a community gap of a disproportionate number of persons seeking treatment services and a limited number of substance abuse treatment providers. The Treatment program includes: client assessments, treatment plans, individual and group therapy, and auricular therapy. Auricular detoxification services provided is backed by both research and patrons utilizing this service and is deemed to be effective in treatment of anxiety and cravings.

The LDWI Division also provides oversight for the OSAP GRANT FUND (Substance Abuse Prevention and Treatment (SAPT) Block Grant). OSAP seeks to build the capacity of the state's local prevention providers to deliver effective prevention services aimed at reducing alcohol, tobacco and other drug abuse.

Goals & Objectives:

- Reduce the occurrence and negative consequences of DWI and Underage Drinking.
- Reduce recidivism rates of DWI.
- Work closely with law enforcement, local judicial entities, District Attorney's office, drug court, and local treatment providers to increase positive prosecution rates for alcohol-related offenses to include DWI while collaborating with agencies providing offender services to ensure the best possible outcomes to include compliance with court-ordered sanctions and reduced recidivism rates.
- Collaborate with RMOMS alternative sentencing services alcohol monitoring to decrease costs of incarceration and to increase the ability of the offender to remain or become gainfully employed while serving their sentence.
- Decrease risk factors while increasing resiliency factors for all Valencia County residents in order to provider a safer, healthier place for all to live, work, and visit.
- Implement evidence-based prevention practices, programs, and policies that decrease substance abuse, underage drinking, binge drinking, and DWI.
- Create and maintain community involvement through the DWI Planning Council and through participation within other community boards/coalitions to work collaboratively towards the health, safety, and wellness of the community as a whole.
- Improve existing programs through professional process and outcome evaluation.

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Emergency Medical Service Fund (39)
Special Revenue Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Intergovernmental Grants/Distributions						
39-305-4006 EMERGENCY MEDICAL SERV REVENUE	13,696	15,000	15,000	(1,304)	(1,304)	-9%
Total Intergovernmental Grants/Distributions	13,696	15,000	15,000	(1,304)	(1,304)	-9%
Total Emergency Medical Service Fund Revenues	\$ 13,696	15,000	15,000	(1,304)	(1,304)	-9%
Operating Costs						
39-405-5505 EMERGENCY MED OPERATING EXP	\$ 13,696	15,000	10,994	(1,304)	(1,304)	-9%
Total Operating Costs	\$ 13,696	15,000	10,994	(1,304)	(1,304)	-9%
Total Emergency Medical Service Fund Expend.	\$ 13,696	15,000	10,994	(1,304)	(1,304)	-9%
Net Change in Fund Balance	\$ -	-	4,006	-	-	100%

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American Rescue Plan Act Fund (61)
Special Revenue Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Intergovernmental Grants/Distributions						
61-382-4010 AMERICAN RESCUE PLAN GRANT	\$ 1,985,903	-	-	1,985,903	100%	
Total Intergovernmental Grants/Distributions	\$ 1,985,903	-	-	1,985,903	100%	
Total American Rescue Plan Act Fund Revenues	\$ 1,985,903	-	-	1,985,903	100%	
 Capital Purchases						
61-510-5501 NM 6 CENTRAL NM SEWERLINE EXT	\$ 1,985,903	-	-	1,985,903	100%	
Total Capital Purchases	\$ 1,985,903	-	-	1,985,903	100%	
Total American Rescue Plan Act Fund Expenditures	\$ 1,985,903	-	-	1,985,903	100%	
Net Change in Fund Balance	\$ -	-	-	-	0%	

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Daniel Fernandez Park Improvements Fund (31)
Capital Projects Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Intergovernmental Grants/Distributions						
31-320-4009 LEGISLATIVE APPROPRIATION	\$ 300,000	600,000	-	(300,000)	-50%	
Total Intergovernmental Grants/Distributions	\$ 300,000	600,000	-	(300,000)	-50%	
Total DF Park Improvements Fund Revenues	\$ 300,000	600,000	-	(300,000)	-50%	
Capital Purchases						
31-441-5687 DANIEL FERNANDEZ PARK IMPROVEMENTS	\$ -	600,000	-	(600,000)	-100%	
31-441-5650 DANIEL FERNANDEZ GYM EXPANSION	2,300,000	-	-	2,300,000	100%	
Total Capital Purchases	2,300,000	600,000	-	1,700,000	283%	
Total DF Park Improvements Fund Expenditures	\$ 2,300,000	600,000	-	1,700,000	283%	
Transfers In/Out						
31-348-6010 TRANSFER FROM GENERAL FUND	\$ 2,000,000	6,043	6,043	1,993,957	32996%	
Total Transfers In/Out	\$ 2,000,000	6,043	6,043	1,993,957	32996%	
Net Change in Fund Balance	\$ -	6,043	6,043	(6,043)	0%	

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Aquatic Center Fund (32)
Capital Projects Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Intergovernmental Grants/Distributions						
32-323-4009 LEGISLATIVE APPROPRIATION	\$ 150,000	-	-	150,000	100%	
Total Intergovernmental Grants/Distributions	150,000	-	-	150,000	100%	
Total Aquatic Center Fund Revenues	\$ 150,000	-	-	150,000	100%	
Contractual Services						
32-442-5517 PROFESSIONAL SERVICES	\$ 250,000	-	-	250,000	100%	
Total Contractual Services	250,000	-	-	250,000	100%	
Total Aquatic Center Fund Expenditures	\$ 250,000	-	-	250,000	100%	
Transfers In/Out						
32-348-6010 TRANSFER FROM GENERAL FUND	\$ 100,000	-	-	100,000	100%	
Total Transfers In/Out	\$ 100,000	-	-	100,000	100%	
Net Change in Fund Balance	\$ -	-	-	-	100%	

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River Park and Bosque Improvements Fund (38)
Capital Projects Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Intergovernmental Grants/Distributions						
38-322-4009 LEGISLATIVE APPROPRIATION	\$ 450,000	225,000	-	225,000	100%	
Total Intergovernmental Grants/Distributions	\$ 450,000	225,000	-	225,000	100%	
Total River Park Improvements Fund Revenues	\$ 450,000	225,000	-	225,000	100%	
Contractual Services						
38-441-5517 PROFESSIONAL SERVICES	\$ 50,000	-	-	50,000	100%	
Total Contractual Services	\$ 50,000	-	-	50,000	100%	
Capital Purchases						
38-441-5690 RIVER PARK IMPROVEMENTS	400,000	225,000	-	175,000	78%	
Total Capital Purchases	400,000	225,000	-	175,000	78%	
Total River Park Improvements Fund Expenditures	\$ 450,000	225,000	-	225,000	100%	
Net Change in Fund Balance	\$ -	-	-	-	0%	

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Sports Complex Improvements Fund (40)
Capital Projects Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Intergovernmental Grants/Distributions						
40-323-4009 LEGISLATIVE APPROPRIATION	\$ 521,000	316,000	-	205,000	65%	
Total Intergovernmental Grants/Distributions	\$ 521,000	316,000	-	205,000	65%	
Total Sports Complex Fund Revenues	\$ 521,000	316,000	-	205,000	65%	
Capital Purchases						
40-441-5691 SPORTS COMPLEX	\$ 2,240,000	316,000	597,903	1,924,000	609%	
Total Capital Purchases	\$ 2,240,000	316,000	597,903	1,924,000	609%	
Total Sports Complex Fund Expenditures	\$ 2,240,000	316,000	597,903	1,924,000	609%	
Transfers In/Out						
40-348-6010 TRANSFER FROM GENERAL FUND	\$ 1,719,000	-	-	1,719,000	100%	
Total Transfers In/Out	\$ 1,719,000	-	-	1,719,000	100%	
Net Change in Fund Balance	\$ -	-	(597,903)	-	100%	

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GRT Revenue Bond 2016 Fund (34)
Debt Service Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Debt Service						
34-400-5010	2016 GRT REV BOND PRINCIPAL	\$ 145,000	140,000	140,000	5,000	4%
34-400-5020	2016 GRT REV BOND INTEREST DUE	113,450	117,650	117,650	(4,200)	-4%
34-400-5731	COMMITMENTS AND OTHER FEES	270	-	-	270	100%
Total Debt Service		258,720	257,650	257,650	1,070	0%
Total 2016 GRT Bond Fund Expenditures		\$ 258,720	257,650	257,650	1,070	0%
Transfers In/Out						
34-392-3000	2016 GRT REV BOND TRANSFER REV	\$ 258,720	(257,650)	128,708	516,370	-200%
Total Transfers In/Out		\$ 258,720	(257,650)	128,708	516,370	-200%
Net Change in Fund Balance		\$ -	(515,300)	(128,942)	515,300	0%

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G.O. Bond 2016 Fund (36)
Debt Service Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Property Taxes						
36-300-4101 PROPERTY TAX - DEBT SERVICE	\$ 464,790	579,766	467,255	(114,976)	-20%	
Total Property Tax Revenues	\$ 464,790	579,766	467,255	(114,976)	-20%	
Total 2016 G.O. Bond Fund Revenues	\$ 464,790	579,766	467,255	(114,976)	-20%	
Debt Service						
36-400-5010 2016 GO BOND PRINCIPAL DUE	\$ 355,000	350,000	350,000	5,000	1%	
36-400-5020 2016 GO BOND INTEREST DUE	106,413	113,463	113,463	(7,050)	-6%	
36-400-5731 COMMITMENTS AND OTHER FEES	270	-	-	270	100%	
Total Debt Service	\$ 461,683	463,463	463,463	(1,780)	0%	
Total 2016 G.O. Bond Fund Expenditures	\$ 461,683	463,463	463,463	(1,780)	0%	
Net Change in Fund Balance	\$ 3,107	116,303	3,792	(113,196)	0%	

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Court Trust Fund (28)
Fiduciary Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Charges for Services						
28-302-4154 JUDICIAL EDUCATIONAL FEE	\$ 8,000	3,397	3,528	4,603	136%	
28-302-4155 COURT AUTOMATION FEES	16,000	6,758	6,994	9,242	137%	
Total Charges for Services	24,000	10,155	10,522	13,845	136%	
Total Court Trust Fund Revenues	\$ 24,000	10,155	10,522	13,845	136%	
Operating Costs						
28-402-5581 EDUCAT'L/AUTOMATION FEE TO STA	\$ 24,000	10,155	9,990	13,845	136%	
Total Operating Costs	\$ 24,000	10,155	9,990	13,845	136%	
Total Court Trust Fund Expenditures	\$ 24,000	10,155	9,990	13,845	136%	
Net Change in Fund Balance	\$ -	-	532	-	100%	

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Regional Dispatch Fund (45)
 Fiduciary Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved	Approved	June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)
	June 30, 2022	June 30, 2021				
Gross Receipts Taxes						
45-340-4102 911 DISPATCH GRT REVENUE	\$ 1,584,000	1,440,000	1,731,496	144,000	10%	
Total Gross Receipts Taxes	1,584,000	1,440,000	1,731,496	144,000	10%	
Intergovernmental Grants/Distributions						
45-324-4009 LEG APPROPRIATION - CAD & RMS	-	287,080	287,080	(287,080)	-100%	
45-385-4003 E911 MAINTENANCE REVENUE	254,684	-	10,503	254,684	100%	
Total Intergovernmental Grants/Distributions	254,684	287,080	297,583	(32,396)	-11%	
Charges for Services						
45-370-5050 VILLAGE OF BOSQUE FARMS AGENCY	36,009	46,456	46,456	(10,447)	-22%	
45-372-5050 PERALTA AGENCY CONTRIBUTION	26,793	32,123	32,123	(5,330)	-17%	
45-373-5050 VALENCIA COUNTY AGENCY CONTRIB	221,508	187,558	187,558	33,950	18%	
45-374-5050 AMR AGENCY CONTRIBUTION	107,696	104,168	104,168	3,528	3%	
45-375-5050 RIO COMMUNITIES	30,966	30,187	30,187	779	3%	
45-376-5050 CITY OF BELEN AGENCY CONTRIBUT	131,821	115,739	115,739	16,082	14%	
45-377-5050 VILLAGE OF LOS LUNAS AGENCY CO	222,981	238,653	238,653	(15,672)	-7%	
Total Charges for Services	777,774	754,884	754,884	22,890	3%	
Miscellaneous Revenues						
45-370-4014 MISCELLANEOUS REVENUE	500	-	239	500	100%	
Total Miscellaneous Revenues	500	-	239	500	100%	
Total Regional Dispatch Fund Revenues	\$ 2,616,958	2,481,964	2,784,202	134,994	5%	
Salaries and Wages						
45-403-5120 SALARIES - FULL TIME POSITIONS	\$ 1,039,336	915,700	848,558	123,636	14%	
45-403-5130 SALARIES - PART TIME POSITIONS	82,036	128,512	11,446	(46,476)	-36%	
45-403-5180 SALARIES - OTHER WAGES	-	-	-	-	100%	
45-403-5190 SALARIES - OVERTIME	60,000	85,000	98,262	(25,000)	-29%	
Total Salaries and Wages	1,181,372	1,129,212	958,266	52,160	5%	
Employee Benefits						
45-403-5210 FICA - SOCIAL SECURITY	69,526	-	-	69,526	100%	
45-403-5211 FICA - MEDICARE	16,261	-	-	16,261	100%	
45-403-5220 RETIREMENT	220,014	-	-	220,014	100%	
45-403-5221 RETIREE HEALTH CARE	44,856	-	-	44,856	100%	
45-403-5230 HEALTH AND MEDICAL PREMIUMS	319,633	-	-	319,633	100%	
45-403-5231 DENTAL INSURANCE PREMIUMS	13,015	-	-	13,015	100%	
45-403-5232 LIFE INSURANCE PREMIUMS	1,093	-	-	1,093	100%	
45-403-5233 DISABILITY INSURANCE PREMIUMS	4,366	-	-	4,366	100%	
45-403-5240 UNEMPLOYMENT COMPENSATION	3,701	-	-	3,701	100%	
45-403-5250 WORKERS' COMPENSATION PREMIUM	277	-	-	277	100%	
45-403-5260 TUITION REIMBURSEMENT	7,192	-	-	7,192	100%	
45-403-5290 OTHER EMPLOYEE BENEFITS	-	-	-	-	100%	
45-403-5440 FICA EXPENSE	-	79,883	72,243	(79,883)	-100%	
45-403-5441 PERA EXPENSE	-	204,875	168,823	(204,875)	-100%	
45-403-5442 MEDICAL INSURANCE EXPENSE	-	272,947	160,434	(272,947)	-100%	
45-403-5443 UNEMPLOYMENT TAX EXPENSE	-	3,446	1,816	(3,446)	-100%	
45-403-5444 WORKERS' COMP INSURANCE EXP	-	4,992	5,166	(4,992)	-100%	
Total Employee Benefits	699,934	566,143	408,482	133,791	24%	
Employee Training Costs						
45-403-5514 TRAINING & SEMINARS	30,000	13,000	18,704	17,000	131%	
45-403-5531 TRAVEL & PER DIEM	15,000	10,000	-	5,000	50%	
Total Employee Training Costs	45,000	23,000	18,704	22,000	96%	

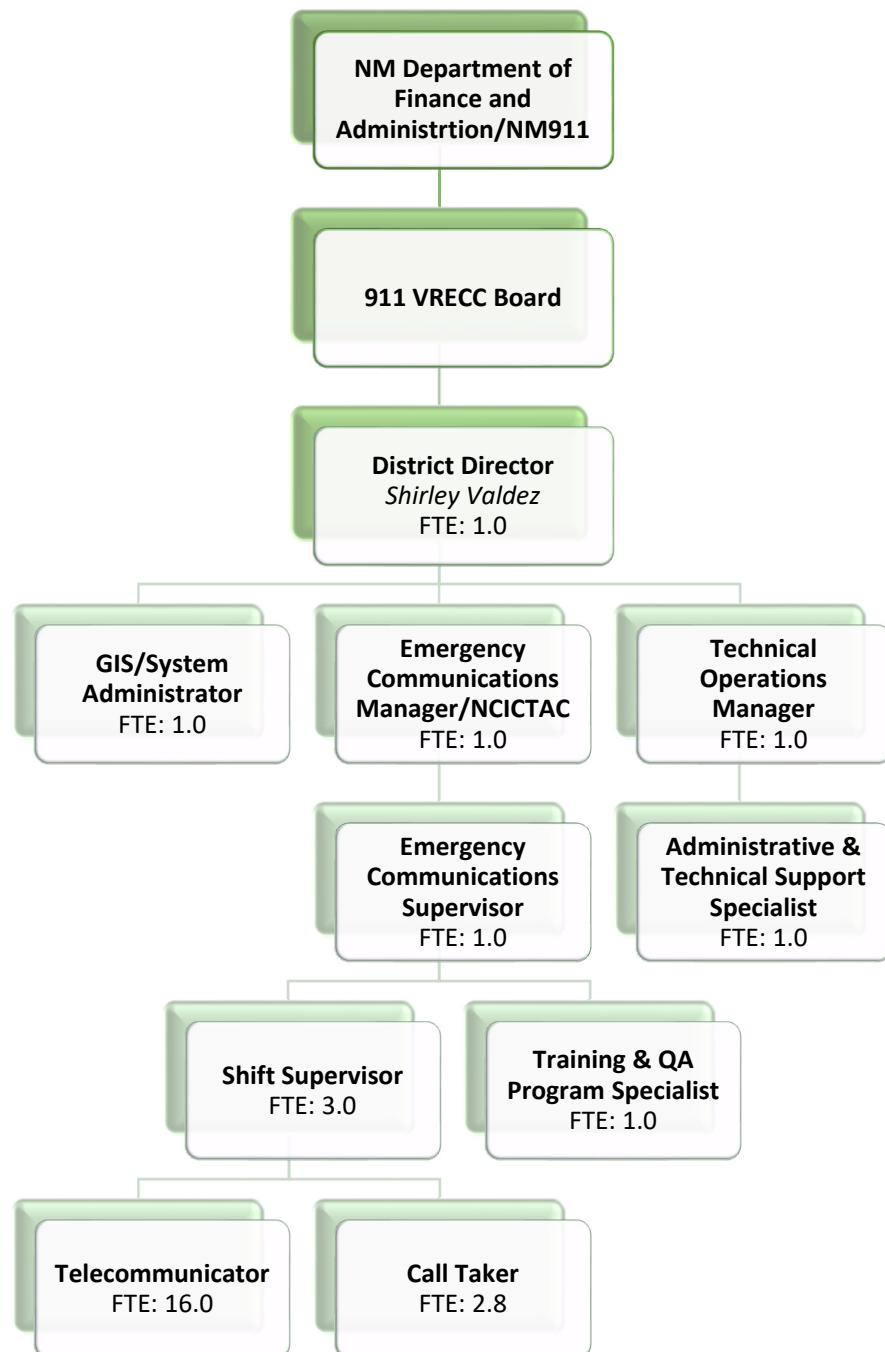
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Regional Dispatch Fund (45) (Continued)
 Fiduciary Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Contractual Services						
45-403-5517 PROFESSIONAL SERVICES	50,000	30,000	18,190	20,000	67%	
45-403-5520 LEGAL SERVICES	8,000	8,000	1,553	-	0%	
45-403-5532 AUDIT EXPENSE	1,500	1,500	-	-	0%	
45-403-5569 RADIO SERVICE CONTRACT	125,000	125,000	92,639	-	0%	
Total Contractual Services	184,500	164,500	112,382	20,000	12%	
Supplies						
45-403-5510 OFFICE SUPPLIES	20,000	20,000	6,907	-	0%	
45-403-5534 TOOLS AND EQUIPMENT	3,500	3,500	1,266	-	0%	
45-403-5320 NON-CAPITAL FURNITURE/FIXTURES	20,000	-	-	20,000	100%	
Total Supplies	43,500	23,500	8,173	20,000	85%	
Operating Costs						
45-403-5511 DATA PROCESSING	210,861	170,000	134,175	40,861	24%	
45-403-5513 GAS & OIL FOR VEHICLES	1,500	1,000	384	500	50%	
45-403-5515 PRINTING AND COPYING	500	500	-	-	0%	
45-403-5518 POSTAGE EXPENSE	1,000	500	179	500	100%	
45-403-5519 UTILITIES	35,000	35,000	29,541	-	0%	
45-403-5521 TELEPHONE EXPENSE	35,000	20,000	22,514	15,000	75%	
45-403-5522 SUBSCRIPTION & DUES	12,500	3,500	286	9,000	257%	
45-403-5523 INSURANCE & BONDS	31,002	31,479	19,579	(477)	-2%	
45-403-5524 PUBLICATIONS & ADVERTISING	1,000	1,000	-	-	0%	
45-403-5525 BUILDING & GROUNDS	10,000	8,000	7,203	2,000	25%	
45-403-5527 FLEET MAINTENANCE	1,500	1,500	109	-	0%	
45-403-5528 JANITORIAL EXPENSE	12,000	12,000	9,047	-	0%	
45-403-5547 LEASE/COPIER EXPENSE	183,327	183,327	178,842	-	0%	
45-403-5551 BOOKKEEPING FEES	73,006	71,225	71,225	1,781	3%	
Total Operating Costs	608,196	539,031	473,084	69,165	13%	
Capital Purchases						
45-403-5617 CAPITAL OUTLAY/CAD&RMS IMPV	-	-	34,800	-	100%	
Total Capital Purchases	-	-	34,800	-	100%	
Total Regional Dispatch Fund Expenditures						
Transfers In/Out						
45-492-6020 TRANSFER TO EMPLOYEE BEN FUND	\$ -	(41,769)	(41,769)	41,769	-100%	
Total Transfers In/Out	\$ -	(41,769)	(41,769)	41,769	-100%	
Net Change in Fund Balance	\$ (145,544)	(5,191)	728,542	(140,353)	2704%	

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Regional Dispatch



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Regional Dispatch

Mission:

Administer the funds for the Valencia Regional Emergency Communications Center (VRECC) in accordance with the Joint Powers Agreement (JPA) signed by the member entities.

Description:

Beginning January 2007, the three dispatch centers operating within Valencia County were consolidated into one Regional Dispatch Center, known as the Valencia Regional Emergency Communications Center, or VRECC. The Regional Dispatch operations are funded via a JPA between the City of Belen, Village of Bosque Farms, Village of Los Lunas, and Valencia County. The City of Rio Communities joined the Board in 2016, the Town of Peralta and AMR Ambulance Company chose to contract with VRECC. The proportion of funding is GRT's and from each governmental entity is based on the number of calls generated from within each entity. The Village of Los Lunas, through the JPA, is the fiscal agent for the Regional Dispatch Center. As fiscal agent, the Village must insure that the available funds are spent according to New Mexico statutes and regulations.

Goals & Objectives:

- Ensure that the available funding is spent according to New Mexico statutes and regulations.
- Ensure that dispatch operations are performed in the most economical and efficient manner possible, while providing the most professional dispatch services possible.

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Employee Benefit Fund (60)
Fiduciary Fund

	Budgeted Amounts		Actual Amounts		\$ Change	% Change
	Approved June 30, 2022	Approved June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)	
Miscellaneous Revenues						
60-306-4060	INTEREST INCOME	\$ 9,375	31,665	8,358	(22,290)	-70%
60-311-3099	EMPLOYEE CONTRIBUTION	444,768	60,668	151,894	384,100	633%
60-370-4014	RETIREE INSURANCE PAYMENTS	93,133	82,152	69,993	10,981	13%
Total Miscellaneous Revenues		547,276	174,485	230,245	372,791	214%
Total Employee Benefit Fund Revenues		\$ 547,276	174,485	230,245	372,791	214%
Employee Benefits						
60-530-5562	EMPLOYEE BENEFIT PAYMENTS	\$ 154,528	164,305	140,368	(9,777)	-6%
60-570-5507	BANK FEES	-	-	193	-	100%
Total Employee Benefits		154,528	164,305	140,561	(9,777)	-6%
Total Employee Benefit Fund Expenditures		\$ 154,528	164,305	140,561	(9,777)	-6%
Transfers In/Out						
60-392-3000	TRANSFER FROM GENERAL FUND	-	290,861	290,861	(290,861)	-100%
60-392-3020	TRANS FROM WATER/SEWER FUND	-	44,456	44,456	(44,456)	-100%
60-392-3030	TRANS FROM SOLID WASTE FUND	-	27,174	27,174	(27,174)	-100%
60-392-3075	TRANSFER FROM CENTRAL DISPATCH	-	41,769	41,769	(41,769)	-100%
60-392-3095	TRANSFER REVENUE FROM LDWI	-	10,848	10,848	(10,848)	-100%
Total Transfers In/Out		\$ -	415,108	415,108	(415,108)	-100%
Net Change in Fund Balance		\$ 392,748	425,288	504,792	(32,540)	-8%

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Schedule of Transfers

		Budgeted Amounts		Actual Amounts		\$ Change	% Change
		Approved	Approved	June 30, 2021	June 30, 2021	Increase (Decrease)	Increase (Decrease)
		June 30, 2022	June 30, 2021				
General Fund Transfers							
11-348-3080	TRANSFER FROM WATER/SEWER FUND (41)	\$ 360,000	360,000	360,000		-	0%
11-492-6020	TRANSFER TO EMPLOYEE BENEFIT FUND (60)	-	(290,861)	(290,861)	290,861	-100%	
11-492-6030	TRANSFER TO LOCAL LEDA GRT FUND (15)	(2,350,129)	(4,316,980)	(1,686,757)	1,966,851	-46%	
11-492-6040	TRANSFER TO MUSEUM OF HERITAGE & ARTS FUND (37)	-	(7,945)	(7,945)	7,945	-100%	
11-492-6031	TRANSFER TO SPORTS COMPLEX FUND (40)	(1,719,000)	-	-	(1,719,000)	100%	
11-492-6032	TRANSFER TO AQUATIC CENTER FUND (32)	(100,000)	-	-	(100,000)	100%	
11-492-6033	TRANSFER TO DANIEL FERNANDEZ PARK IMPRV FUND (31)	(2,000,000)	(6,043)	(6,043)	(1,993,957)	32996%	
Total General Fund Transfers		(5,809,129)	(4,261,829)	(1,631,606)	(1,547,300)	36%	
Local LEDA GRT Fund Transfers							
15-399-4099	TRANSFER FROM GENERAL FUND (11)	2,350,129	4,316,980	1,686,757	(1,966,851)	-46%	
Total Local LEDA GRT Fund Transfers		2,350,129	4,316,980	1,686,757	(1,966,851)	-46%	
Municipal Street Improvement Fund Transfers							
17-492-6040	TRANSFER FROM WATER/SEWER FUND (41)	60,610	60,610	60,610	-	0%	
Total Municipal Street Improvement Fund Transfers		60,610	60,610	60,610	-	0%	
Infrastructure Fund Transfers							
25-492-6010	TRANSFER TO 2016 GRT BOND FUND (34)	(258,720)	(257,650)	(128,708)	(1,070)	0%	
Total Infrastructure Fund Transfers		(258,720)	(257,650)	(128,708)	(1,070)	0%	
Local DWI Fund Transfers							
29-492-6020	TRANSFER TO EMPLOYEE BENEFIT FUND (60)	-	(10,848)	(10,848)	10,848	-100%	
Total Local DWI Transfers		-	(10,848)	(10,848)	10,848	-100%	
Museum of Heritage and Arts Improvements Fund Transfers							
37-348-6010	TRANSFER FROM GENERAL FUND (11)	-	7,945	7,945	(7,945)	-100%	
Total Museum of Heritage and Arts Improvements Fund Transfers		-	7,945	7,945	(7,945)	-100%	
Daniel Fernandez Park Improvements Fund Transfers							
31-348-6010	TRANSFER FROM GENERAL FUND (11)	2,000,000	6,043	6,043	1,993,957	32996%	
Total Daniel Fernandez Park Improvements Fund Transfers		2,000,000	6,043	6,043	1,993,957	32996%	
Aquatic Center Fund Transfers							
32-348-6010	TRANSFER FROM GENERAL FUND (11)	100,000	-	-	100,000	100%	
Total Aquatic Center Fund Transfers		100,000	-	-	100,000	100%	
Sports Complex Fund Transfers							
40-348-6010	TRANSFER FROM GENERAL FUND (11)	1,719,000	-	-	1,719,000	100%	
Total Sports Complex Fund Transfers		1,719,000	-	-	1,719,000	100%	
2016 GRT Bond Fund Transfers							
34-392-3000	TRANSFER FROM INSTRUCTURE FUND (25)	258,720	257,650	128,708	1,070	0%	
Total 2016 GRT Bond Fund Transfers		258,720	257,650	128,708	1,070	0%	
Water/Sewer Fund Transfers							
41-492-6055	TRANSFER TO GENERAL FUND (11)	(360,000)	(360,000)	(360,000)	-	0%	
41-348-3080	TRANSFER TO MUNICIPAL STREET FUND (17)	(60,610)	(60,610)	(60,610)	-	0%	
41-492-6020		-	(44,456)	(44,456)	44,456	-100%	
Total Water/Sewer Fund Transfers		(420,610)	(465,066)	(465,066)	44,456	-10%	
Solid Waste Fund Transfers							
43-492-6020	TRANS TO EMPLOYEE BENEFIT FUND (60)	-	(27,174)	(27,174)	27,174	-100%	
43-392-5000	TRANSFER FROM CSWA FUND (44)	-	-	(1,171,187)	-	100%	
Total Solid Waste Fund Transfers		-	(27,174)	(1,198,361)	27,174	-100%	
Regional Dispatch Fund Transfers							
45-492-6020	TRANS TO EMPLOYEE BENEFIT FUND (60)	-	(41,769)	(41,769)	41,769	-100%	
45-348-6200	TRANSFER FROM GENERAL FUND (11)	-	-	-	-	100%	
Total Regional Dispatch Fund Transfers		-	(41,769)	(41,769)	41,769	-100%	
Central Solid Waste Authority Transfers							
44-492-6085	TRANSFER TO SOLID WASTE FUND (43)	-	-	1,171,187	-	100%	
Total Central Solid Waste Authority Transfers		-	-	1,171,187	-	100%	
Employee Benefit Fund Transfers							
60-392-3000	TRANSFER FROM GENERAL FUND (11)	-	290,861	290,861	(290,861)	-100%	
60-392-3020	TRANS FROM WATER/SEWER FUND (41)	-	44,456	44,456	(44,456)	-100%	
60-392-3030	TRANS FROM SOLID WASTE FUND (43)	-	27,174	27,174	(27,174)	-100%	
60-392-3075	TRANSFER FROM REGIONAL DISPATCH FUND (45)	-	41,769	41,769	(41,769)	-100%	
60-392-3095	TRANSFER REVENUE FROM LDWI FUND (29)	-	10,848	10,848	(10,848)	-100%	
Total Employee Benefit Fund Transfers		-	415,108	415,108	(415,108)	-100%	
Net Cash Transfers		\$	-	-	-	-	0%

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Personnel Changes

New Positions

Position Title:	Lieutenant
Department/Division:	Police Department
Pay Grade:	P
Annual Fiscal Impact:	\$98,235
FTE:	1.0
Rationale:	Reorganization

Position Title:	Police Officer
Department/Division:	Police Department
Pay Grade:	L
Annual Fiscal Impact:	\$85,389
FTE:	1.0
Rationale:	Community growth

Position Title:	Firefighter/EMT Intermediate
Department/Division:	Fire Department
Pay Grade:	F
Annual Fiscal Impact:	\$76,763
FTE:	1.0
Rationale:	Community growth (Matrix study recommendation)

Position Title:	Planning Intern
Department/Division:	Community Development Department
Annual Fiscal Impact:	\$29,625
FTE:	0.4
Rationale:	School relationships, special projects

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New Positions (Continued)

Position Title:	Building Official
Department/Division:	Community Development Department
Pay Grade:	L
Annual Fiscal Impact:	\$88,715
FTE:	1.0
Rationale:	Bring back Village Building Division

Position Title:	Trades Inspector
Department/Division:	Community Development Department
Pay Grade:	J
Annual Fiscal Impact:	\$80,065
FTE:	1.0
Rationale:	Bring back Village Building Division

Position Title:	Streets Superintendent
Department/Division:	Public Works Department/Streets Division
Pay Grade:	N
Annual Fiscal Impact:	\$98,601
FTE:	1.0
Rationale:	Growth in workload, projects and regulatory environment

Position Title:	Street Maintenance Worker III
Department/Division:	Public Works Department/Streets Division
Pay Grade:	G
Annual Fiscal Impact:	\$60,962
FTE:	1.0
Rationale:	Growth in workload

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New Positions (Continued)

Position Title:	Assistant Public Works Director
Department/Division:	Public Works Department/WWTP Division
Pay Grade:	R
Annual Fiscal Impact:	\$102,089
FTE:	1.0
Rationale:	Growth in workload, projects and regulatory environment

Position Title:	WWTP Superintendent
Department/Division:	Public Works Division/WWTP Division
Pay Grade:	N
Annual Fiscal Impact:	\$98,601
FTE:	1.0
Rationale:	Growth in workload, projects and regulatory environment

Position Title:	WWTP Maintenance/Laboratory Assistant
Department/Division:	Public Works Department/WWTP Division
Pay Grade:	G
Annual Fiscal Impact:	\$60,962
FTE:	1.0
Rationale:	Preparatory position for Laboratory Technician position

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Reclassified Positions

Old Position Title:	Office Manager/Executive Secretary
Reclassified Position Title:	Office Manager/Executive Secretary
Department/Division:	Police Department
Annual Fiscal Impact:	\$3,817
FTE:	1.0
Old Pay Grade:	G
Reclassified Pay Grade:	H
Rationale:	New supervisory responsibilities

Old Position Title:	Firefighter/EMT Intermediate
Reclassified Position Title:	Firefighter/Paramedic
Department/Division:	Fire Department
Annual Fiscal Impact:	\$4,198
FTE:	1.0
Old Pay Grade:	F
Reclassified Pay Grade:	G
Rationale:	Advanced level of care by currently certified employee

Old Position Title:	Firefighter/EMT Intermediate
Reclassified Position Title:	Firefighter/Engineer
Department/Division:	Fire Department
Annual Fiscal Impact:	\$6,710
FTE:	1.0
Old Pay Grade:	F
Reclassified Pay Grade:	G
Rationale:	Career growth opportunity for existing Firefighters

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Budgeted Positions by FTE

General Fund (11)

Administration Department
Mayor & Council Division (431)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Budgeted FTE	Budgeted Salary	Budgeted FTE
Mayor	Administration	Mayor and Council	Elected	12,500	-	12,500	-
Councilor	Administration	Mayor and Council	Elected	48,000	-	48,000	-
				60,500	-	60,500	-

Village Administrator Division (432)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Budgeted FTE	Budgeted Salary	Budgeted FTE
Village Administrator	Administration	Village Administrator	Full-time	132,600	1.0	117,086	1.0
Deputy Clerk	Administration	Village Administrator	Full-time	41,725	1.0	40,914	1.0
				174,325	2.0	158,000	2.0

Finance Division (433)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Budgeted FTE	Budgeted Salary	Budgeted FTE
Finance Director	Administration	Finance	Full-time	77,855	1.0	72,426	1.0
Procurement Coordinator	Administration	Finance	Full-time	50,918	1.0	48,651	1.0
Payroll/Benefits Specialist	Administration	Finance	Full-time	45,219	1.0	41,933	1.0
Financial Analyst	Administration	Finance	Full-time	40,976	1.0	39,062	1.0
Accounts Payable Specialist	Administration	Finance	Full-time	34,944	1.0	33,301	1.0
				249,912	5.0	235,373	5.0

Utility Billing Division (434)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Budgeted FTE	Budgeted Salary	Budgeted FTE
Utility Billing Supervisor	Administration	Utility Billing	Full-time	48,319	1.0	44,803	1.0
Utility Billing Clerk/Cashier	Administration	Utility Billing	Full-time	99,902	3.0	94,370	3.0
Utility Billing Clerk/Cashier	Administration	Utility Billing	Part-time	24,369	0.7	21,811	0.7
				172,590	4.7	160,984	4.7

Information Technology Division (435)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Budgeted FTE	Budgeted Salary	Budgeted FTE
Information Technology Director	Administration	Information Technology	Full-time	84,885	1.0	-	-
Information Technology Manager	Administration	Information Technology	Full-time	65,624	1.0	62,733	1.0
Computer Specialist	Administration	Information Technology	Full-time	39,853	1.0	54,420	1.0
Computer Technician	Administration	Information Technology	Full-time	78,748	2.0	75,940	2.0
Computer Technician	Administration	Information Technology	Unfunded	-	-	-	-
				269,110	5.0	193,093	4.0

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Budgeted Positions by FTE

General Fund (11) (Continued)
Administration Department (Continued)
Human Resources Division (436)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Budgeted FTE	Budgeted Salary	Budgeted FTE
Human Resources Manager	Administration	Human Resources	Full-time	72,176	1.0	48,251	0.8
Human Resources Technician	Administration	Human Resources	Full-time	34,944	1.0	33,301	1.0
				107,120	2.0	81,552	1.8

Municipal Court Department (402)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Budgeted FTE	Budgeted Salary	Budgeted FTE
Municipal Judge	Municipal Court	Municipal Court	Elected	65,000	-	65,000	-
Chief Court Clerk	Municipal Court	Municipal Court	Full-time	43,681	1.0	42,827	1.0
Court Clerk	Municipal Court	Municipal Court	Full-time	67,558	2.0	63,690	2.0
Court Clerk	Municipal Court	Municipal Court	Part-time	1,166	-	2,054	0.0
				177,405	3.0	173,571	3.0

Police Department (404)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Budgeted FTE	Budgeted Salary	Budgeted FTE
Chief of Police	Police Department	Police	Full-time	95,493	1.0	93,621	1.0
Deputy Chief of Police	Police Department	Police	Full-time	77,750	1.0	74,443	1.0
Lieutenant	Police Department	Police	Full-time	275,891	4.0	263,744	4.0
Lieutenant	Police Department	Police	Full-time	60,362	1.0	-	-
Detective	Police Department	Police	Full-time	309,574	5.0	287,102	5.0
Sergeant	Police Department	Police	Full-time	456,725	7.0	393,994	7.0
Police Officer	Police Department	Police	Full-time	1,255,447	23.0	1,233,445	24.0
Police Officer - Uncertified	Police Department	Police	Full-time	49,818	1.0	-	-
Police Officer - Uncertified	Police Department	Police	Full-time	49,818	1.0	-	-
Police Property Evidence/Vehicle Technician	Police Department	Police	Full-time	35,922	1.0	33,301	1.0
Police Office Manager/Executive Secretary	Police Department	Police	Full-time	36,920	1.0	33,301	1.0
Police Clerk	Police Department	Police	Full-time	62,379	2.0	59,446	2.0
				2,766,099	48.0	2,472,397	46.0

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Budgeted Positions by FTE

General Fund (11) (Continued)
Fire Department (405)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Budgeted FTE	Budgeted Salary	Budgeted FTE
Fire Chief	Fire Department	Fire	Full-time	83,845	1.0	80,246	1.0
Assistant Fire Chief	Fire Department	Fire	Full-time	67,246	1.0	62,546	1.0
Fire Captain	Fire Department	Fire	Full-time	58,947	1.0	56,347	1.0
Division Chief/Fire Marshal	Fire Department	Fire	Full-time	60,694	1.0	56,285	1.0
Fire Lieutenant	Fire Department	Fire	Full-time	165,372	3.0	153,433	3.0
Firefighter/Paramedic	Fire Department	Fire	Full-time	47,553	1.0	-	-
Firefighter/Engineer	Fire Department	Fire	Full-time	47,553	1.0	-	-
Firefighter/EMT Intermediate *	Fire Department	Fire	Full-time	185,641	4.0	132,118	3.0
Uncertified Firefighter/EMT Intermediate	Fire Department	Fire	Full-time	84,797	2.0	-	-
Uncertified Firefighter/EMT Intermediate	Fire Department	Fire	Full-time	42,399	1.0	-	-
Firefighter/EMT Basic	Fire Department	Fire	Full-time	602,289	14.0	510,453	13.0
Firefighter/EMT Basic	Fire Department	Fire	Full-time	-	-	118,810	3.0
Administrative Assistant	Fire Department	Fire	Full-time	34,653	1.0	32,261	1.0
				1,480,989	31.0	1,202,499	27.0

Parks & Recreation Department
Parks Division (441)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Budgeted FTE	Budgeted Salary	Budgeted FTE
Parks and Recreation Director	Parks & Recreation	Parks	Full-time	79,851	1.0	74,382	1.0
Parks Supervisor	Parks & Recreation	Parks	Full-time	47,008	1.0	44,803	1.0
Park Technician III	Parks & Recreation	Parks	Full-time	34,944	1.0	33,301	1.0
Park Technician II	Parks & Recreation	Parks	Full-time	32,698	1.0	31,158	1.0
Park Technician I	Parks & Recreation	Parks	Full-time	155,938	5.0	148,616	5.0
Parks Laborer	Parks & Recreation	Parks	Part-time	19,860	0.7	18,428	0.7
				370,299	9.7	350,688	9.7

Recreation Division (442)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Budgeted FTE	Budgeted Salary	Budgeted FTE
Recreation Supervisor	Parks & Recreation	Recreation	Full-time	46,446	1.0	43,140	1.0
Sports Coordinator	Parks & Recreation	Recreation	Full-time	42,120	1.0	39,062	1.0
Recreation Specialist	Parks & Recreation	Recreation	Full-time	35,922	1.0	33,301	1.0
Recreation Aide	Parks & Recreation	Recreation	Full-time	-	-	29,723	1.0
Recreation Assistant	Parks & Recreation	Recreation	Full-time	32,053	1.0	-	-
Recreation Aide	Parks & Recreation	Recreation	Part-time	154,042	5.6	172,394	5.8
				310,583	9.6	317,620	9.8

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Budgeted Positions by FTE

General Fund (11) (Continued)

Parks & Recreation Department (Continued)

Open Space Division (443)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Budgeted FTE	Budgeted Salary	Budgeted FTE
Open Space Supervisor	Parks & Recreation	Open Space	Full-time	52,228	1.0	49,920	1.0
Park Ranger	Parks & Recreation	Open Space	Full-time	124,426	3.0	115,794	3.0
				176,654	4.0	165,714	4.0

Facility Maintenance Division (444)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Budgeted FTE	Budgeted Salary	Budgeted FTE
Facility Maintenance Supervisor	Parks & Recreation	Facility Maintenance	Full-time	45,698	1.0	44,803	1.0
Facility Maintenance Technician III	Parks & Recreation	Facility Maintenance	Full-time	36,920	1.0	36,192	1.0
Facility Maintenance Technician II	Parks & Recreation	Facility Maintenance	Full-time	104,832	3.0	99,902	3.0
				187,450	5.0	180,897	5.0

Library Department

Library Division (408)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Budgeted FTE	Budgeted Salary	Budgeted FTE
Library Director	Library/Museum	Library	Full-time	75,878	1.0	70,470	1.0
Assistant Library Director	Library/Museum	Library	Full-time	51,418	1.0	47,694	1.0
Children's Librarian	Library/Museum	Library	Full-time	48,318	1.0	44,803	1.0
Cataloging Specialist	Library/Museum	Library	Full-time	35,922	1.0	33,301	1.0
Library Technician	Library/Museum	Library	Full-time	99,008	3.0	93,475	3.0
Library Aide	Library/Museum	Library	Part-time	4,109	0.2	3,813	0.2
				314,653	7.2	293,556	7.2

Museum Division (409)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Budgeted FTE	Budgeted Salary	Budgeted FTE
Museum Specialist	Library/Museum	Museum	Full-time	48,319	1.0	44,803	1.0
Museum Technician	Library/Museum	Museum	Full-time	71,843	2.0	70,765	2.1
Museum Technician	Library/Museum	Museum	Part-time	4,368	0.1	4,368	
				124,530	3.1	119,936	3.1

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Budgeted Positions by FTE

General Fund (11) (Continued)

Community Development Department (411)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Budgeted FTE	Budgeted Salary	Budgeted FTE
Planning & Zoning Commissioner	Community Development	Community Development	Other	3,600	-	3,600	-
Community Development Director	Community Development	Community Development	Full-time	75,878	1.0	70,471	1.0
Senior Economic Developer	Community Development	Community Development	Full-time	62,338	1.0	65,936	1.0
Code Enforcement Supervisor	Community Development	Community Development	Full-time	58,918	1.0	58,918	1.0
Community Planner	Community Development	Community Development	Full-time	60,694	1.0	56,284	1.0
Code Enforcement Officer	Community Development	Community Development	Full-time	122,325	3.0	114,774	3.0
Building Official	Community Development	Community Development	Full-time	62,275	1.0	-	-
Trades Inspector	Community Development	Community Development	Full-time	55,578	1.0	-	-
Code Enforcement Specialist	Community Development	Community Development	Full-time	-	-	41,933	1.0
Planning Technician	Community Development	Community Development	Full-time	42,120	1.0	39,062	1.0
Permit Technician	Community Development	Community Development	Full-time	35,922	1.0	33,300	1.0
Administrative Assistant	Community Development	Community Development	Full-time	31,179	1.0	29,723	1.0
				610,827	12.0	514,001	11.0

Public Works Department
Streets Division (406)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Budgeted FTE	Budgeted Salary	Budgeted FTE
Streets Superintendent	Public Works	Streets	Full-time	62,275	1.0	-	-
Streets Supervisor	Public Works	Streets	Full-time	60,873	1.0	60,873	1.0
Assistant Streets Supervisor	Public Works	Streets	Full-time	47,798	1.0	45,760	1.0
Street Maintenance Worker III	Public Works	Streets	Full-time	37,856	1.0	35,214	1.0
Street Maintenance Worker III	Public Works	Streets	Full-time	33,966	1.0	-	-
Street Maintenance Worker	Public Works	Streets	Full-time	-	-	31,158	1.0
Truck Driver/Equipment Operator	Public Works	Streets	Full-time	67,226	2.0	62,317	2.0
Streets Laborer	Public Works	Streets	Full-time	108,098	4.0	86,581	3.0
				418,092	11.0	321,903	9.0

Fleet Maintenance Division (412)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Budgeted FTE	Budgeted Salary	Budgeted FTE
Fleet Maintenance Supervisor	Public Works	Fleet Maintenance	Full-time	56,159	1.0	55,058	1.0
Heavy Duty Mechanic	Public Works	Fleet Maintenance	Full-time	51,554	1.0	51,554	1.0
Mechanic	Public Works	Fleet Maintenance	Full-time	121,944	3.0	116,660	3.0
				229,657	5.0	223,272	5.0

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Budgeted Positions by FTE

Local DWI Fund (29)

Local DWI Division (417)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Budgeted FTE	Budgeted Salary	Budgeted FTE
DWI Coordinator	LDWI	LDWI	Full-time	58,948	1.0	54,890	1.0
DWI Compliance Coordinator	LDWI	LDWI	Full-time	48,880	1.0	46,717	1.0
DWI Prevention Specialist	LDWI	LDWI	Full-time	41,725	1.0	39,978	1.0
DWI Compliance Officer	LDWI	LDWI	Full-time	71,843	2.0	66,602	2.0
DWI Treatment Coordinator	LDWI	LDWI	Part-time	35,438	0.7	33,010	0.7
DWI Treatment Provider	LDWI	LDWI	Part-time	31,351	0.7	29,979	0.7
				288,185	6.4	271,176	6.4

Water/Sewer Fund (41)

Public Works Department

Waste Water Treatment Plant (WWTP) Division (421)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Budgeted FTE	Budgeted Salary	Budgeted FTE
Public Works Director	Public Works	WWTP	Full-time	95,494	1.0	93,621	1.0
Assistant Public Works Director	Public Works	WWTP	Full-time	66,206	1.0	-	-
WWTP Superintendent	Public Works	WWTP	Full-time	62,275	1.0	-	-
Construction/Safety Inspector	Public Works	WWTP	Full-time	56,992	1.0	54,496	1.0
Public Works GIS Technician	Public Works	WWTP	Full-time	52,562	1.0	51,522	1.0
Waste Water Treatment Plant Supervisor	Public Works	WWTP	Full-time	52,229	1.0	49,920	1.0
Assistant WWTP Supervisor	Public Works	WWTP	Full-time	48,942	1.0	46,862	1.0
WWTP Equipment Maintenance Operator	Public Works	WWTP	Full-time	42,182	1.0	39,291	1.0
Laboratory Technician	Public Works	WWTP	Full-time	39,021	1.0	73,403	2.0
WWTP Maintenance/Laboratory Assistant	Public Works	WWTP	Full-time	33,966	1.0	-	-
Operator In Training	Public Works	WWTP	Full-time	95,347	3.0	-	-
Public Works Technician	Public Works	WWTP	Full-time	142,709	4.0	199,805	6.0
Project Coordinator	Public Works	WWTP	Full-time	37,960	1.0	36,192	1.0
				825,885	18.0	645,112	15.0

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Budgeted Positions by FTE

Water/Sewer Fund (41) (Continued)
Public Works Department (Continued)
Water/Sewer Division (422)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Budgeted FTE	Budgeted Salary	Budgeted FTE
Water/Sewer Superintendent	Public Works	Water/Sewer	Full-time	68,515	1.0	67,163	1.0
Water/Sewer Supervisor	Public Works	Water/Sewer	Full-time	53,539	1.0	51,210	1.0
Assistant Water/Sewer Supervisor	Public Works	Water/Sewer	Full-time	45,531	1.0	42,411	1.0
Sewer Maintenance Operator	Public Works	Water/Sewer	Full-time	39,021	1.0	36,192	1.0
Water Maintenance Operator	Public Works	Water/Sewer	Full-time	39,021	1.0	36,192	1.0
Public Works Technician	Public Works	Water/Sewer	Full-time	246,563	7.0	233,106	7.0
				492,190	12.0	466,274	12.0

Solid Waste Fund (43)
Solid Waste Division (423)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Budgeted FTE	Budgeted Salary	Budgeted FTE
Solid Waste Superintendent	Public Works	Solid Waste	Full-time	56,055	1.0	53,414	1.0
Solid Waste Supervisor	Public Works	Solid Waste	Full-time	49,629	1.0	47,361	1.0
Assistant Solid Waste Supervisor	Public Works	Solid Waste	Full-time	42,120	1.0	47,362	1.0
Heavy Duty Mechanic	Public Works	Solid Waste	Full-time	51,210	1.0	50,543	1.0
Recycle Operator	Public Works	Solid Waste	Full-time	34,944	1.0	42,827	1.0
Transfer Station Operator	Public Works	Solid Waste	Full-time	46,405	1.0	38,251	1.0
Residential Driver	Public Works	Solid Waste	Full-time	176,354	5.0	174,961	5.0
Commercial Driver	Public Works	Solid Waste	Full-time	71,843	2.0	66,372	2.0
Transfer Station Truck Driver	Public Works	Solid Waste	Full-time	32,698	1.0	31,158	1.0
Solid Waste Laborer	Solid Waste	Solid Waste	Full-time	139,942	5.0	127,088	5.0
				701,200	19.0	679,337	19.0
Total Village of Los Lunas Employees by FTE				10,508,255	222.7	9,287,455	209.7

* Three (3) Firefighter/EMT Intermediate positions were approved through Resolution No. 21-06 Interim Budget Adjustments.

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Budgeted Positions by Position Count

General Fund (11)

Administration Department
Mayor & Council Division (431)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Position Count	Budgeted Salary	Position Count
Mayor	Administration	Mayor and Council	Elected	12,500	-	12,500	-
Councilor	Administration	Mayor and Council	Elected	48,000	-	48,000	-
				60,500	-	60,500	-

Village Administrator Division (432)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Position Count	Budgeted Salary	Position Count
Village Administrator	Administration	Village Administrator	Full-time	132,600	1.0	117,086	1.0
Deputy Clerk	Administration	Village Administrator	Full-time	41,725	1.0	40,914	1.0
				174,325	2.0	158,000	2.0

Finance Division (433)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Position Count	Budgeted Salary	Position Count
Finance Director	Administration	Finance	Full-time	77,855	1.0	72,426	1.0
Procurement Coordinator	Administration	Finance	Full-time	50,918	1.0	48,651	1.0
Payroll/Benefits Specialist	Administration	Finance	Full-time	45,219	1.0	41,933	1.0
Financial Analyst	Administration	Finance	Full-time	40,976	1.0	39,062	1.0
Accounts Payable Specialist	Administration	Finance	Full-time	34,944	1.0	33,301	1.0
				249,912	5.0	235,373	5.0

Utility Billing Division (434)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Position Count	Budgeted Salary	Position Count
Utility Billing Supervisor	Administration	Utility Billing	Full-time	48,319	1.0	44,803	1.0
Utility Billing Clerk/Cashier	Administration	Utility Billing	Full-time	99,902	3.0	94,370	3.0
Utility Billing Clerk/Cashier	Administration	Utility Billing	Part-time	24,369	1.0	21,811	1.0
				172,590	5.0	160,984	5.0

Information Technology Division (435)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Position Count	Budgeted Salary	Position Count
Information Technology Director	Administration	Information Technology	Full-time	84,885	1.0	-	-
Information Technology Manager	Administration	Information Technology	Full-time	65,624	1.0	62,733	1.0
Computer Specialist	Administration	Information Technology	Full-time	39,853	1.0	54,420	1.0
Computer Technician	Administration	Information Technology	Full-time	78,748	2.0	75,940	2.0
Computer Technician	Administration	Information Technology	Unfunded	-	-	-	-
				269,110	5.0	193,093	4.0

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Budgeted Positions by Position Count

General Fund (11) (Continued)
Administration Department (Continued)
Human Resources Division (436)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Position Count	Budgeted Salary	Position Count
Human Resources Manager	Administration	Human Resources	Full-time	72,176	1.0	48,251	1.0
Human Resources Technician	Administration	Human Resources	Full-time	34,944	1.0	33,301	1.0
				107,120	2.0	81,552	2.0

Municipal Court Department (402)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Position Count	Budgeted Salary	Position Count
Municipal Judge	Municipal Court	Municipal Court	Elected	65,000	-	65,000	-
Chief Court Clerk	Municipal Court	Municipal Court	Full-time	43,681	1.0	42,827	1.0
Court Clerk	Municipal Court	Municipal Court	Full-time	67,558	2.0	63,690	2.0
Court Clerk	Municipal Court	Municipal Court	Part-time	1,166	1.0	2,054	1.0
				177,405	4.0	173,571	4.0

Police Department (404)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Position Count	Budgeted Salary	Position Count
Chief of Police	Police Department	Police	Full-time	95,493	1.0	93,621	1.0
Deputy Chief of Police	Police Department	Police	Full-time	77,750	1.0	74,443	1.0
Lieutenant	Police Department	Police	Full-time	275,891	4.0	263,744	4.0
Lieutenant	Police Department	Police	Full-time	60,362	1.0	-	-
Detective	Police Department	Police	Full-time	309,574	5.0	287,102	5.0
Sergeant	Police Department	Police	Full-time	456,725	7.0	393,994	7.0
Police Officer	Police Department	Police	Full-time	1,255,447	22.0	1,233,445	24.0
Police Officer - Uncertified	Police Department	Police	Full-time	49,818	2.0	-	-
Police Officer - Uncertified	Police Department	Police	Full-time	49,818	1.0	-	-
Police Property Evidence/Vehicle Technician	Police Department	Police	Full-time	35,922	1.0	33,301	1.0
Police Office Manager/Executive Secretary	Police Department	Police	Full-time	36,920	1.0	33,301	1.0
Police Clerk	Police Department	Police	Full-time	62,379	2.0	59,446	2.0
				2,766,099	48.0	2,472,397	46.0

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Budgeted Positions by Position Count

General Fund (11) (Continued)

Fire Department (405)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Position Count	Budgeted Salary	Position Count
Fire Chief	Fire Department	Fire	Full-time	83,845	1.0	80,246	1.0
Assistant Fire Chief	Fire Department	Fire	Full-time	67,246	1.0	62,546	1.0
Fire Captain	Fire Department	Fire	Full-time	58,947	1.0	56,347	1.0
Division Chief/Fire Marshal	Fire Department	Fire	Full-time	60,694	1.0	56,285	1.0
Fire Lieutenant	Fire Department	Fire	Full-time	165,372	3.0	153,433	3.0
Firefighter/Paramedic	Fire Department	Fire	Full-time	47,553	1.0	-	-
Firefighter/Engineer	Fire Department	Fire	Full-time	47,553	1.0	-	-
Firefighter/EMT Intermediate *	Fire Department	Fire	Full-time	185,641	5.0	132,118	3.0
Uncertified Firefighter/EMT Intermediate	Fire Department	Fire	Full-time	84,797	1.0	-	-
Uncertified Firefighter/EMT Intermediate	Fire Department	Fire	Full-time	42,399	1.0	-	-
Firefighter/EMT Basic	Fire Department	Fire	Full-time	602,289	14.0	510,453	13.0
Firefighter/EMT Basic	Fire Department	Fire	Full-time	-	-	118,810	3.0
Administrative Assistant	Fire Department	Fire	Full-time	34,653	1.0	32,261	1.0
				1,480,989	31.0	1,202,499	27.0

Parks & Recreation Department

Parks Division (441)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Position Count	Budgeted Salary	Position Count
Parks and Recreation Director	Parks & Recreation	Parks	Full-time	79,851	1.0	74,382	1.0
Parks Supervisor	Parks & Recreation	Parks	Full-time	47,008	1.0	44,803	1.0
Park Technician III	Parks & Recreation	Parks	Full-time	34,944	1.0	33,301	1.0
Park Technician II	Parks & Recreation	Parks	Full-time	32,698	1.0	31,158	1.0
Park Technician I	Parks & Recreation	Parks	Full-time	155,938	5.0	148,616	5.0
Parks Laborer	Parks & Recreation	Parks	Part-time	19,860	1.0	18,428	1.0
				370,299	10.0	350,688	10.0

Recreation Division (442)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Position Count	Budgeted Salary	Position Count
Recreation Supervisor	Parks & Recreation	Recreation	Full-time	46,446	1.0	43,140	1.0
Sports Coordinator	Parks & Recreation	Recreation	Full-time	42,120	1.0	39,062	1.0
Recreation Specialist	Parks & Recreation	Recreation	Full-time	35,922	1.0	33,301	1.0
Recreation Aide	Parks & Recreation	Recreation	Full-time	-	-	29,723	1.0
Recreation Assistant	Parks & Recreation	Recreation	Full-time	32,053	1.0	-	-
Recreation Aide	Parks & Recreation	Recreation	Part-time	154,042	8.0	172,394	8.0
				310,583	12.0	317,620	12.0

STATE OF NEW MEXICO
 VILLAGE OF LOS LUNAS
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Budgeted Positions by Position Count

General Fund (11) (Continued)
Parks & Recreation Department (Continued)
Open Space Division (443)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Position Count	Budgeted Salary	Position Count
Open Space Supervisor	Parks & Recreation	Open Space	Full-time	52,228	1.0	49,920	1.0
Park Ranger	Parks & Recreation	Open Space	Full-time	124,426	3.0	115,794	3.0
				176,654	4.0	165,714	4.0

Facility Maintenance Division (444)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Position Count	Budgeted Salary	Position Count
Facility Maintenance Supervisor	Parks & Recreation	Facility Maintenance	Full-time	45,698	1.0	44,803	1.0
Facility Maintenance Technician III	Parks & Recreation	Facility Maintenance	Full-time	36,920	1.0	36,192	1.0
Facility Maintenance Technician II	Parks & Recreation	Facility Maintenance	Full-time	104,832	3.0	99,902	3.0
				187,450	5.0	180,897	5.0

Library Department

Library Division (408)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Position Count	Budgeted Salary	Position Count
Library Director	Library/Museum	Library	Full-time	75,878	1.0	70,470	1.0
Assistant Library Director	Library/Museum	Library	Full-time	51,418	1.0	47,694	1.0
Children's Librarian	Library/Museum	Library	Full-time	48,318	1.0	44,803	1.0
Cataloging Specialist	Library/Museum	Library	Full-time	35,922	1.0	33,301	1.0
Library Technician	Library/Museum	Library	Full-time	99,008	3.0	93,475	3.0
Library Aide	Library/Museum	Library	Part-time	4,109	1.0	3,813	1.0
				314,653	8.0	293,556	8.0

Museum Division (409)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Position Count	Budgeted Salary	Position Count
Museum Specialist	Library/Museum	Museum	Full-time	48,319	1.0	44,803	1.0
Museum Technician	Library/Museum	Museum	Full-time	71,843	2.0	70,765	2.0
Museum Technician	Library/Museum	Museum	Part-time	4,368	1.0	4,368	1.0
				124,530	4.0	119,936	4.0

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Budgeted Positions by Position Count

General Fund (11) (Continued)

Community Development Department (411)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Position Count	Budgeted Salary	Position Count
Planning & Zoning Commissioner	Community Development	Community Development	Other	3,600	-	3,600	-
Community Development Director	Community Development	Community Development	Full-time	75,878	1.0	70,471	1.0
Senior Economic Developer	Community Development	Community Development	Full-time	62,338	1.0	65,936	1.0
Code Enforcement Supervisor	Community Development	Community Development	Full-time	58,918	1.0	58,918	1.0
Community Planner	Community Development	Community Development	Full-time	60,694	1.0	56,284	1.0
Code Enforcement Officer	Community Development	Community Development	Full-time	122,325	3.0	114,774	3.0
Building Official	Community Development	Community Development	Full-time	62,275	1.0	-	-
Trades Inspector	Community Development	Community Development	Full-time	55,578	1.0	-	-
Code Enforcement Specialist	Community Development	Community Development	Full-time	-	-	41,933	1.0
Planning Technician	Community Development	Community Development	Full-time	42,120	1.0	39,062	1.0
Permit Technician	Community Development	Community Development	Full-time	35,922	1.0	33,300	1.0
Administrative Assistant	Community Development	Community Development	Full-time	31,179	1.0	29,723	1.0
				610,827	12.0	514,001	11.0

Public Works Department

Streets Division (406)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Position Count	Budgeted Salary	Position Count
Streets Superintendent	Public Works	Streets	Full-time	62,275	1.0	-	-
Streets Supervisor	Public Works	Streets	Full-time	60,873	1.0	60,873	1.0
Assistant Streets Supervisor	Public Works	Streets	Full-time	47,798	1.0	45,760	1.0
Street Maintenance Worker III	Public Works	Streets	Full-time	37,856	1.0	35,214	1.0
Street Maintenance Worker III	Public Works	Streets	Full-time	33,966	1.0	-	-
Street Maintenance Worker	Public Works	Streets	Full-time	-	-	31,158	1.0
Truck Driver/Equipment Operator	Public Works	Streets	Full-time	67,226	2.0	62,317	2.0
Streets Laborer	Public Works	Streets	Full-time	108,098	4.0	86,581	3.0
				418,092	11.0	321,903	9.0

Fleet Maintenance Division (412)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Position Count	Budgeted Salary	Position Count
Fleet Maintenance Supervisor	Public Works	Fleet Maintenance	Full-time	56,159	1.0	55,058	1.0
Heavy Duty Mechanic	Public Works	Fleet Maintenance	Full-time	51,554	1.0	51,554	1.0
Mechanic	Public Works	Fleet Maintenance	Full-time	121,944	3.0	116,660	3.0
				229,657	5.0	223,272	5.0

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Budgeted Positions by Position Count

Local DWI Fund (29)

Local DWI Division (417)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Position Count	Budgeted Salary	Position Count
DWI Coordinator	LDWI	LDWI	Full-time	58,948	1.0	54,890	1.0
DWI Compliance Coordinator	LDWI	LDWI	Full-time	48,880	1.0	46,717	1.0
DWI Prevention Specialist	LDWI	LDWI	Full-time	41,725	1.0	39,978	1.0
DWI Compliance Officer	LDWI	LDWI	Full-time	71,843	2.0	66,602	2.0
DWI Treatment Coordinator	LDWI	LDWI	Part-time	35,438	1.0	33,010	1.0
DWI Treatment Provider	LDWI	LDWI	Part-time	31,351	1.0	29,979	1.0
				288,185	7.0	271,176	7.0

Water/Sewer Fund (41)

Public Works Department

Waste Water Treatment Plant (WWTP) Division (421)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Position Count	Budgeted Salary	Position Count
Public Works Director	Public Works	WWTP	Full-time	95,494	1.0	93,621	1.0
Assistant Public Works Director	Public Works	WWTP	Full-time	66,206	1.0	-	-
WWTP Superintendent	Public Works	WWTP	Full-time	62,275	1.0	-	-
Construction/Safety Inspector	Public Works	WWTP	Full-time	56,992	1.0	54,496	1.0
Public Works GIS Technician	Public Works	WWTP	Full-time	52,562	1.0	51,522	1.0
Waste Water Treatment Plant Supervisor	Public Works	WWTP	Full-time	52,229	1.0	49,920	1.0
Assistant WWTP Supervisor	Public Works	WWTP	Full-time	48,942	1.0	46,862	1.0
WWTP Equipment Maintenance Operator	Public Works	WWTP	Full-time	42,182	1.0	39,291	1.0
Laboratory Technician	Public Works	WWTP	Full-time	39,021	1.0	73,403	2.0
WWTP Maintenance/Laboratory Assistant	Public Works	WWTP	Full-time	33,966	1.0	-	-
Operator In Training	Public Works	WWTP	Full-time	95,347	3.0	-	-
Public Works Technician	Public Works	WWTP	Full-time	142,709	4.0	199,805	6.0
Project Coordinator	Public Works	WWTP	Full-time	37,960	1.0	36,192	1.0
				825,885	18.0	645,112	15.0

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Budgeted Positions by Position Count

Water/Sewer Fund (41) (Continued)

Water/Sewer Division (422)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Position Count	Budgeted Salary	Position Count
Water/Sewer Superintendent	Public Works	Water/Sewer	Full-time	68,515	1.0	67,163	1.0
Water/Sewer Supervisor	Public Works	Water/Sewer	Full-time	53,539	1.0	51,210	1.0
Assistant Water/Sewer Supervisor	Public Works	Water/Sewer	Full-time	45,531	1.0	42,411	1.0
Sewer Maintenance Operator	Public Works	Water/Sewer	Full-time	39,021	1.0	36,192	1.0
Water Maintenance Operator	Public Works	Water/Sewer	Full-time	39,021	1.0	36,192	1.0
Public Works Technician	Public Works	Water/Sewer	Full-time	246,563	7.0	233,106	7.0
				492,190	12.0	466,274	12.0

Solid Waste Fund (43)

Solid Waste Division (423)

Position Title	Department	Division	Status	FY 2022		FY 2021	
				Budgeted Salary	Position Count	Budgeted Salary	Position Count
Solid Waste Superintendent	Public Works	Solid Waste	Full-time	56,055	1.0	53,414	1.0
Solid Waste Supervisor	Public Works	Solid Waste	Full-time	49,629	1.0	47,361	1.0
Assistant Solid Waste Supervisor	Public Works	Solid Waste	Full-time	42,120	1.0	47,362	1.0
Heavy Duty Mechanic	Public Works	Solid Waste	Full-time	51,210	1.0	50,543	1.0
Recycle Operator	Public Works	Solid Waste	Full-time	34,944	1.0	42,827	1.0
Transfer Station Operator	Public Works	Solid Waste	Full-time	46,405	1.0	38,251	1.0
Residential Driver	Public Works	Solid Waste	Full-time	176,354	5.0	174,961	5.0
Commercial Driver	Public Works	Solid Waste	Full-time	71,843	2.0	66,372	2.0
Transfer Station Truck Driver	Public Works	Solid Waste	Full-time	32,698	1.0	31,158	1.0
Solid Waste Laborer	Solid Waste	Solid Waste	Full-time	139,942	5.0	127,088	5.0
				701,200	19.0	679,337	19.0
Total Village of Los Lunas Employees by Position Count				10,508,255	229.0	9,287,455	216.0

* Three (3) Firefighter/EMT Intermediate positions were approved through Resolution No. 21-06 Interim Budget Adjustments

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Regional Dispatch Fund (45)

Budgeted Positions by FTE

Position Title	Status	FY 2022		FY 2021	
		Budgeted Salary	Budgeted FTE	Budgeted Salary	Budgeted FTE
District Director	Full-time	78,291	1.0	76,337	1.0
Technical Operations Manager	Full-time	67,558	1.0	67,558	1.0
GIS Technician/MSAG Coordinator	Full-time	56,347	1.0	54,891	1.0
Emergency Communications Manager/NCICTAC	Full-time	53,456	1.0	52,000	1.0
Emergency Communications Manager	Full-time	46,717	1.0	44,637	1.0
Shift Supervisor	Full-time	126,090	3.0	81,473	2.0
Admin. Operations Supervisor	Full-time	-	-	41,288	1.0
Administrative & Technical Support Specialist	Full-time	44,325	1.0	41,288	1.0
Training & QA Program Specialist	Full-time	39,062	1.0		
Certified Dispatcher	Full-time	241,696	7.0	199,806	6.0
Uncertified Dispatcher	Full-time	285,793	9.0	302,898	10.0
Call Taker	Part-time	82,035	2.8	82,036	2.9
		1,121,370	28.8	1,044,212	27.9
Total Regional Dispatch Employees by FTE		1,121,370	28.8	1,044,212	27.9

Budgeted Positions by Position Count

June 30, 2022

Position Title	Status	FY 2022		FY 2021	
		Budgeted Salary	Position Count	Budgeted Salary	Position Count
District Director	Full-time	78,291	1.0	76,337	1.0
Technical Operations Manager	Full-time	67,558	1.0	67,558	1.0
GIS Technician/MSAG Coordinator	Full-time	56,347	1.0	54,891	1.0
Emergency Communications Manager/NCICTAC	Full-time	53,456	1.0	52,000	1.0
Emergency Communications Manager	Full-time	46,717	1.0	44,637	1.0
Shift Supervisor	Full-time	126,090	3.0	81,473	2.0
Admin. Operations Supervisor	Full-time	-	-	41,288	1.0
Administrative & Technical Support Specialist	Full-time	44,325	1.0	41,288	1.0
Training & QA Program Specialist	Full-time	39,062	1.0		
Certified Dispatcher	Full-time	241,696	7.0	199,806	6.0
Uncertified Dispatcher	Full-time	285,793	9.0	302,898	10.0
Call Taker	Part-time	82,035	4.0	82,036	4.0
		1,121,370	30.0	1,044,212	29.0
Total Regional Dispatch Employees by Position Count		1,121,370	30.0	1,044,212	29.0

**STATE OF NEW MEXICO
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Village of Los Lunas Schedule of Insurance

Coverage Type	Insurer	Coverage Effective Dates				Deductible	
		From	To	Premium	Coverage Limits	Per occurrence	
General Liability	NM Self Insurers' Fund	07/01/2021	06/30/2022	\$ 102,145	\$ 400,000 per body 750,000 per occurrence 100,000 per occurrence 200,000 *	\$ 500	
Bodily injury							
Fire legal liability							
Physical damage							
Medical-related expenses							
					4,000,000 annual aggregate		
Automobile Liability	NM Self Insurers' Fund	07/01/2021	06/30/2022	274,538	Yes	250	
Public Officials/Civil Rights	NM Self Insurers' Fund	07/01/2021	06/30/2022	39,680	1,000,00 per occurrence 2,000,000 aggregate	5,000	
Law Enforcement	NM Self Insurers' Fund	07/01/2021	06/30/2022	29,347	1,000,000 per occurrence 2,000,000 aggregate	5,000	
Property	NM Self Insurers' Fund	07/01/2021	06/30/2022	93,806	No	2,500	
Earthquake						100,000	
Flood						100,000	
Zones A&V						**	
Fine Arts	NM Self Insurers' Fund	07/01/2021	06/30/2022	5,302	No	250	
Inland Marine	NM Self Insurers' Fund	07/01/2021	06/30/2022	12,564	No	250	
Employee Theft	NM Self Insurers' Fund	07/01/2021	06/30/2022	659		10,000	
Employee dishonesty					500,000	10,000	
Forgery or alteration					50,000	10,000	
Theft of money/securities					50,000	10,000	

* Per legally described real property for physical damage or destruction

** Minimum of 5% of insured value or excess maximum NFIP limits whether purchased or not

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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Regional Dispatch Schedule of Insurance

Coverage Type	Insurer	Coverage Effective Dates					Deductible	
		From	To	Premium		Coverage Limits	Per occurrence	
General Liability	NM Self Insurers' Fund	07/01/2021	06/30/2022	\$ 13,001	\$		\$	2,500
Bodily injury						400,000 per body		
Fire legal liability						750,000 per occurrence		
						100,000 per occurrence		
						200,000	*	
Physical damage						750,000 per occurrence		
Medical-related expenses						300,000 per occurrence		
						4,000,000 annual aggregate		
Automobile Liability	NM Self Insurers' Fund	07/01/2021	06/30/2022	1,239		Yes		250
Public Officials/Civil Rights	NM Self Insurers' Fund	07/01/2021	06/30/2022	9,914		1,000,000 per occurrence		
Electronic data processing	NM Self Insurers' Fund	07/01/2021	06/30/2022	6,642		No		500
Employee Theft	NM Self Insurers' Fund	07/01/2021	06/30/2022	437				10,000
Employee dishonesty						500,000		10,000
Forgery or alteration						50,000		10,000
Theft of money/securities						50,000		10,000

* Per legally described real property for physical damage or destruction

** Minimum of 5% of insured value or excess maximum NFIP limits whether purchased or not



VILLAGE OF LOS LUNAS
Resolution 21-20

**A RESOLUTION ADOPTING THE FISCAL YEAR 2022 REVENUE
AND EXPENDITURE BUDGET FOR THE VILLAGE OF LOS LUNAS**

WHEREAS, the Governing Body of the Village of Los Lunas, New Mexico, has developed a budget for Fiscal Year 2022; and

WHEREAS, said budget was developed on the basis of need and through cooperation with all user departments, elected officials and other department supervisors; and

WHEREAS, the official meeting for the review of the budget was advertised in compliance with the State Open Meetings Act; and

WHEREAS, it is the majority opinion of this Board that the proposed budget meets the requirements as currently determined for the Fiscal Year 2022.

NOW, THEREFORE, BE IT RESOLVED THE GOVERNING BODY OF THE VILLAGE OF LOS LUNAS, NEW MEXICO:

1. The accompanying budget will be the approved budget for Fiscal Year 2022 for the Village of Los Lunas and respectfully request approval by the Local Government Division of the New Mexico State Department of Finance and Administration.

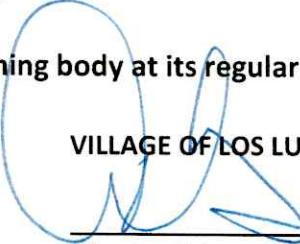
PASSED, APPROVED AND ADOPTED by the governing body at its regular meeting of July 22, 2021.

ATTEST:

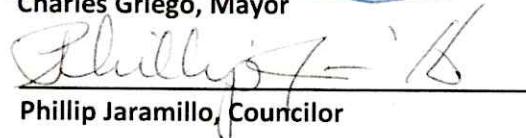


Gregory D. Martin, Village Administrator

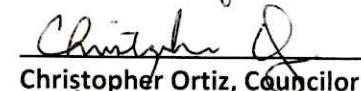
VILLAGE OF LOS LUNAS GOVERNING BODY:



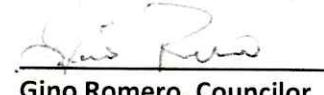
Charles Griego, Mayor



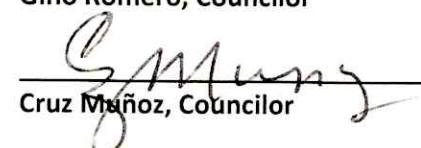
Phillip Jaramillo, Councilor



Christopher Ortiz, Councilor



Gino Romero, Councilor



Cruz Muñoz, Councilor

**STATE OF NEW MEXICO
VILLAGE OF LOS LUNAS
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Glossary of Terms

Accrual: Revenues are recognized as soon as they are earned and expenses are recognized as soon as the liability is incurred, regardless of the timing of related cash inflows and outflows.

Appropriation: An authorization made by the Mayor and Village Council that permits the Village to incur obligations and make expenditures of resources.

Assessed valuation: A value which is established for real and personal property for use as a basis for levying property taxes.

Assets: Property owned by a government which has monetary value.

Assigned fund balance: Represents the amounts that are constrained by the Village's intent to be used for specific purposes, but neither restricted nor committed.

Agency fund: Used to account for assets held by the government as an agency for individuals, private organization, other governmental units and/or other funds.

Balanced budget: Expenditures not exceeding revenues; a fund's beginning cash balance may be included along with the estimated revenues to meet the balanced budget so long as reserve requirements are met.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and repayment of the principal is detailed in a bond ordinance.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year or period.

Budget adjustment: A procedure to revise a budget appropriation by the Mayor and Village Council approval through the adoption of a budget resolution.

Capital assets: Assets of significant value and having a useful life of more than one year. Capital assets are also called fixed assets. The Village's capitalization threshold has been set to a value of \$5,000 or more.

Capital projects fund: A fund that is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Cash basis of accounting: Revenues are recognized as soon as they are received and expenses are recognized as soon as they are paid.

Chart of accounts: The classification system used by the Village to organize the accounting for various funds.

Committed fund balance: Represents fund balances that are constrained for specific purposes pursuant to constraints imposed by formal action of the highest level of decision-making authority, which is the village council and does not lapse at year end.

**STATE OF NEW MEXICO
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Glossary of Terms (Continued)

Capital outlay: Money spent to acquire, maintain, repair, or upgrade capital assets.

Chattel: An item tangible, moveable or immovable property except real estate and buildings connected with real property.

Debt service fund: A fund that is used to account for the accumulation of resources for, and the payment of, general long-term obligation bond principal, interest and related costs.

Department: Major unit of organization in the Village.

Depreciation: Expiration in the service life of fixed assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy or other physical or functional cause. The portion of the cost of a capital asset that is charged as an expense during a particular period.

Division: A sub-unit of a departmental group in the Village.

Encumbrance: Obligations in the form of purchase orders or contracts, which are chargeable to an appropriation and for which a part of the appropriation is reserved. Obligations cease to be encumbrances when paid or when the actual liability is set up. An encumbrance is not an expenditure, but reserves funds to be expensed.

Enterprise fund: A self-supporting governmental fund that sells goods and services to the public for a fee.

Expenditure: The outflow of funds paid for an asset, goods, or services obtained.

Fiduciary fund: Used to account for assets held by the government as an agency for individuals, private organization, other governmental units and/or other funds.

Fiscal agent: An organization that acts on behalf of another party performing relevant financial duties.

Fiscal year: A twelve-month period to which the annual operating budget applies and at the end of which the Village government determines its fiscal position and the results of its operations. The Village's fiscal year begins on July 1 and ends on June 30.

Full-time equivalent (FTE): A unit of measurement related to the number of working hours an employee works. Full-time equivalent is often referred to as FTE.

Fund: A fiscal and accounting entity with self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances.

Fund balance: On hand available cash balances, which are realized in prior fiscal years less current liabilities and are available for designation as a fund source for a future budget year. Fund balance often represents resources saved from prior years for future planned projects.

General fund: The largest fund within the Village and accounts for most of the financial resources of the government, not specifically accounted for in other funds.

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Glossary of Terms (Continued)

Governmental fund: Funds that account for tax-supported activities of a government. They include the general, special revenue funds, capital projects funds, and debt service funds.

General obligation bonds: Bonds sold by the Village to finance capital improvements. Property tax is the source of revenue for payment of these bonds.

Grant: A contribution by one governmental unit to another to be used or expended for a specific purpose, activity, or facility.

Generally accepted accounting principles (GAAP): A common set of accounting principles, standards, and procedures issued by the Financial Accounting Standards Board. Generally accepted accounting principles is also referred to as GAAP.

High Pressure Sodium (HPS) Light: High intensity discharge bulbs that provide intense light to commercial and residential areas. A high-pressure sodium light is also referred to as a HPS light.

Impact fee: New construction generates impact fees. These fees are collected when a building permit is issued to pay for growth related improvements, facilities, and equipment in the areas of parks and recreation, water/sewer, and solid waste.

Interchange access change request (IACR): A report prepared to demonstrate that a proposed interchange access proposal is engineered and operationally viable based on traffic, geometry, financial, and other criteria. An interchange access change request is also referred to as an IACR.

Local Government Budget Management System (LGBMS): The budget and management system used to report actual revenues, expenditures, cash balances, and budget amounts to DFA and Administration. The local government budget management system is also referred to as LGBMS.

Major fund: Individual funds whose revenues or expenditures, excluding other financing sources and uses exceed 10% of total appropriations.

Metropolitan Redevelopment Authority (MRA): Rehabilitation and redevelopment improvements of deteriorated, blighted, or underutilized areas in order to stimulate economic development and community well-being. A Metropolitan Redevelopment Authority is also referred to as a MRA.

Non-spendable fund balance: Represents the amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Non-major fund: Funds whose revenues or expenditures, excluding other financing sources and uses are less than 10% of total appropriations.

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Operating budget: The portion of the budget that pertains to daily operations providing basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies and materials.

Ordinance: A formal legislative enactment by the governing body of a municipality.

Purchase order: A document issued to authorize a vendor to deliver specified merchandise or render a specific service for a stated price. Purchase orders establish encumbrances.

Resolution: A special or temporary order of a legislative body, an order of a legislative body requiring less legal formality than an ordinance or statute.

Restricted fund balance: Represents fund balance amounts that are constrained for specific purposes which are external imposed by providers, such as grantor or amounts constrained due to enabling legislation.

Revenue bond: Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund or other designed source, such as gross receipts tax.

Self-funded insurance plan: An insurance plan in which the employer provides disability or health benefits to their employees using the company's funds. The employer assumes direct risk for the claims for benefits.

Pavement condition index (PCI): A numerical index between 0 and 100 which is used to indicate the general condition of a pavement section. Pavement condition index is also referred to as PCI.

Right of way (ROW): A public road that is built over a stretch of land. Right of way is also referred to as ROW.

Special revenue fund: A fund that is used to account for proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose.

Transfer-in: Legally authorized transfers from a fund or agent through which the resources are to be expended. Transfers in are also referred to as transfers from.

Transfer-out: Legally authorized transfers to a fund or agent through which the resources are to be expended. Transfers out are also referred to as transfers to.

Transportation Alternative Program: A U.S. Federal Highway Administration program that helps states fund a variety of activities related to improving transportation assets, including on- and off-road pedestrian and bicycle facilities, environmental mitigation, and creating or improving recreation trail projects. The Transportation Alternative Program is also referred to as TAP.

Transportation Improvement Program: A U.S. Federal Lands Planning program that provides a list of transportation improvements for a four-year period. The Transportation Improvement Program is also referred to as TIP.

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Glossary of Terms (Continued)

Unassigned fund balance: Represents the residual classification of fund balance that has not been restricted, committed, or assigned to specific purposes.